

SENATE BILL No. 280

DIGEST OF INTRODUCED BILL

Citations Affected: IC 3-8; IC 3-10; IC 3-11-2-12; IC 3-13; IC 4-10-13-2; IC 5-2-1-9; IC 5-4-1; IC 5-8-3.5-1; IC 5-28-15-8; IC 6-1.1; IC 6-1.5-5; IC 6-2.5-8-1; IC 6-3.5-6-18.5; IC 6-6-5.5-19; IC 6-8.1-7-1; IC 8-22-3-11.6; IC 12-14-30; IC 12-20-1-5; IC 15-3; IC 16-41-19-7; IC 23-14-33; IC 25-34.1-3-8; IC 32-21-2-13; IC 32-26-4-2; IC 32-28-3; IC 33-23; IC 33-30-2-1; IC 33-33-49; IC 33-34; IC 33-37; IC 33-41-1-7; IC 36-1-8-14.2; IC 36-2; IC 36-3; IC 36-5-1-3; IC 36-6; IC 36-7; IC 36-8-8; IC 36-9-11.1-11.

Synopsis: Marion County government. Abolishes, effective January 1, 2011, the office of township assessor in Marion County, and transfers the duties and responsibilities of the township assessor to an appointed county assessor. Allows the city-county legislative body to adopt an ordinance, approved by the mayor, that abolishes the offices of township trustee and township board effective January 1, 2011, and transfers all other township duties and responsibilities, including township assistance, cemetery maintenance, weed control, and parks and recreation, to the county. Provides that on July 1, 2008: (1) the mayor of the consolidated city is responsible for the consolidated law enforcement agency; and (2) the county sheriff's department, under the direction and control of the sheriff, is responsible only for county jail operations and facilities, emergency communications, security for city and county buildings and property, service of civil process and collection of taxes under tax warrants, and sex and violent offender registration. Provides that on January 1, 2009, the fire departments of all the following are consolidated into the fire department of the consolidated city: (1) The townships in the county containing the consolidated city. (2) A fire protection territory in the county containing the consolidated city. (3) The fire department of an airport
(Continued next page)

Effective: January 1, 2008 (retroactive); July 1, 2008; January 1, 2009; January 1, 2011.

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January 10, 2008, read first time and referred to Committee on Local Government and Elections.



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authority. Provides that a transfer of duties between units of government results in the transfer of property, equipment, records, rights, contracts (including labor contracts), and indebtedness. Specifies that the fire department of an excluded city shall be consolidated into the fire department of the consolidated city if the voters of the excluded city approve the consolidation in a local public question. Provides that a firefighter who is a member of the 1937 or 1977 fund remains a member of the same fund after the consolidation. Requires the consolidated fire department to develop a strategic plan to determine resource requirements and resource deployments for the consolidated fire department. Requires the mayor of the consolidated city to establish a professional standards board with responsibility after December 31, 2008, for establishing, validating, and maintaining emergency responder certification and credentialing requirements and procedures. Provides that the requirements and procedures must be in accordance with the National Incident Management System and appropriate national professional standards and certification organizations and boards. Specifies that a subcommittee of the professional standards board, under the direction of a board-certified emergency physician, is responsible for certification and credentialing of emergency medical responders. Exempts from the property tax levy limits any amounts imposed by the consolidated city or the county to fund former township indebtedness. Establishes a maximum property tax levy for the consolidated city for property taxes payable in 2009, 2010, and 2011 that is the sum of the city's 2009 maximum levy plus the combined amounts levied in 2008 by the townships for firefighting. Establishes maximum property tax levies for the county and the townships for property taxes payable in 2011 that reflect: (1) the transfer of assessor and small claims court responsibilities to the county; or (2) if an ordinance is adopted to abolish township government, the transfer of all remaining township responsibilities to the county. Specifies that the balance in the cumulative building and equipment fund for fire protection and related services of each entity whose fire department is consolidated into the fire department of the consolidated city be transferred to the consolidated city's cumulative building and equipment fund for fire protection and related services. Provides that after 2010, the monthly distributive shares of county option income taxes that would be distributed to a township for which township government is abolished shall instead be distributed as additional distributive shares to Indianapolis/Marion County. Abolishes the Marion County township small claims courts, and adds four judges to the Marion superior court effective January 1, 2011. Requires the governor to appoint the four judges, not more than two of whom may be members of the same political party, for terms beginning January 1, 2011, and ending December 31, 2014. Specifies that the initial election of the four judges takes place at the general election held on November 4, 2014. As of January 1, 2011, requires a warrant officer whose duties include acting as a process server in Marion County to successfully complete at least the pre-basic training course for law enforcement officers established by the law enforcement training board before the individual performs any duties for the circuit court or the superior court. Provides that warrant officers are compensated solely through the payment of a salary in an amount determined by the auditor of the county and approved by the city-county council. Provides that beginning in 2008, the city-county council of Marion County may adopt an ordinance, approved by the mayor, to: (1) abolish one or more included towns, the Indianapolis-Marion County Public Library, or the Ben Davis conservancy district; and (2) transfer the duties and powers of an abolished entity to the consolidated city. Repeals current provisions concerning the Marion County township small claims courts.

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Second Regular Session 115th General Assembly (2008)

PRINTING CODE. Amendments: Whenever an existing statute (or a section of the Indiana Constitution) is being amended, the text of the existing provision will appear in this style type, additions will appear in **this style type**, and deletions will appear in ~~this style type~~.

Additions: Whenever a new statutory provision is being enacted (or a new constitutional provision adopted), the text of the new provision will appear in **this style type**. Also, the word **NEW** will appear in that style type in the introductory clause of each SECTION that adds a new provision to the Indiana Code or the Indiana Constitution.

Conflict reconciliation: Text in a statute in *this style type* or ~~this style type~~ reconciles conflicts between statutes enacted by the 2007 Regular Session of the General Assembly.

SENATE BILL No. 280

A BILL FOR AN ACT to amend the Indiana Code concerning local government.

Be it enacted by the General Assembly of the State of Indiana:

- 1 SECTION 1. IC 3-8-1-24 IS AMENDED TO READ AS FOLLOWS
2 [EFFECTIVE JULY 1, 2008]: Sec. 24. A candidate for the office of
3 mayor of a first class city must ~~have resided in the city for at least five~~
4 ~~(5) years before the date of taking office.~~ **satisfy the requirements of**
5 **IC 36-3-3-2.**
- 6 SECTION 2. IC 3-8-2-5 IS AMENDED TO READ AS FOLLOWS
7 [EFFECTIVE JANUARY 1, 2011]: Sec. 5. A declaration of candidacy
8 for:
9 (1) a federal office;
10 (2) a state office;
11 (3) a legislative office; or
12 (4) the local office of:
13 (A) judge of a circuit, superior, probate, ~~or county or small~~
14 ~~claims~~ court; or
15 (B) prosecuting attorney of a judicial circuit;
16 shall be filed with the secretary of state.
17 SECTION 3. IC 3-10-1-19, AS AMENDED BY P.L.164-2006,



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SECTION 71, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2011]: Sec. 19. (a) The ballot for a primary election shall be printed in substantially the following form for all the offices for which candidates have qualified under IC 3-8:

OFFICIAL PRIMARY BALLOT

_____ Party

For paper ballots, print: To vote for a person, make a voting mark (X or ✓) on or in the box before the person's name in the proper column. For optical scan ballots, print: To vote for a person, darken or shade in the circle, oval, or square (or draw a line to connect the arrow) that precedes the person's name in the proper column. For optical scan ballots that do not contain a candidate's name, print: To vote for a person, darken or shade in the oval that precedes the number assigned to the person's name in the proper column. For electronic voting systems, print: To vote for a person, touch the screen (or press the button) in the location indicated.

Vote for one (1) only

Representative in Congress

☐ (1) AB _____

☐ (2) CD _____

☐ (3) EF _____

☐ (4) GH _____

(b) The offices with candidates for nomination shall be placed on the primary election ballot in the following order:

(1) Federal and state offices:

(A) President of the United States.

(B) United States Senator.

(C) Governor.

(D) United States Representative.

(2) Legislative offices:

(A) State senator.

(B) State representative.

(3) Circuit offices and county judicial offices:

(A) Judge of the circuit court, and unless otherwise specified under IC 33, with each division separate if there is more than one (1) judge of the circuit court.

(B) Judge of the superior court, and unless otherwise specified under IC 33, with each division separate if there is more than one (1) judge of the superior court.

(C) Judge of the probate court.

(D) Judge of the county court, with each division separate, as required by IC 33-30-3-3.

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- 1 (E) Prosecuting attorney.
 2 (F) Circuit court clerk.
 3 (4) County offices:
 4 (A) County auditor.
 5 (B) County recorder.
 6 (C) County treasurer.
 7 (D) County sheriff.
 8 (E) County coroner.
 9 (F) County surveyor.
 10 (G) County assessor.
 11 (H) County commissioner.
 12 (I) County council member.
 13 (5) Township offices:
 14 (A) Township assessor **(if any)**.
 15 (B) Township trustee.
 16 (C) Township board member.
 17 ~~(D) Judge of the small claims court.~~
 18 ~~(E) Constable of the small claims court.~~
 19 (6) City offices:
 20 (A) Mayor.
 21 (B) Clerk or clerk-treasurer.
 22 (C) Judge of the city court.
 23 (D) City-county council member or common council member.
 24 (7) Town offices:
 25 (A) Clerk-treasurer.
 26 (B) Judge of the town court.
 27 (C) Town council member.
 28 (c) The political party offices with candidates for election shall be
 29 placed on the primary election ballot in the following order after the
 30 offices described in subsection (b):
 31 (1) Precinct committeeman.
 32 (2) State convention delegate.
 33 (d) The following offices and public questions shall be placed on the
 34 primary election ballot in the following order after the offices described
 35 in subsection (c):
 36 (1) School board offices to be elected at the primary election.
 37 (2) Other local offices to be elected at the primary election.
 38 (3) Local public questions.
 39 (e) The offices and public questions described in subsection (d)
 40 shall be placed:
 41 (1) in a separate column on the ballot if voting is by paper ballot;
 42 (2) after the offices described in subsection (c) in the form

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specified in IC 3-11-13-11 if voting is by ballot card; or

(3) either:

(A) on a separate screen for each office or public question; or

(B) after the offices described in subsection (c) in the form specified in IC 3-11-14-3.5;

if voting is by an electronic voting system.

(f) A public question shall be placed on the primary election ballot in the following form:

(The explanatory text for the public question,
if required by law.)

"Shall (insert public question)?"

☐ YES

☐ NO

SECTION 4. IC 3-10-2-13 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2011]: Sec. 13. The following public officials shall be elected at the general election before their terms of office expire and every four (4) years thereafter:

- (1) Clerk of the circuit court.
- (2) County auditor.
- (3) County recorder.
- (4) County treasurer.
- (5) County sheriff.
- (6) County coroner.
- (7) County surveyor.
- (8) County assessor.
- (9) County commissioner.
- (10) County council member.
- (11) Township trustee.
- (12) Township board member.
- (13) Township assessor **(if any)**.
- ~~(14) Judge of a small claims court.~~
- ~~(15) Constable of a small claims court.~~

SECTION 5. IC 3-11-2-12, AS AMENDED BY P.L.2-2005, SECTION 4, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2011]: Sec. 12. The following offices shall be placed on the general election ballot in the following order:

- (1) Federal and state offices:
 - (A) President and Vice President of the United States.
 - (B) United States Senator.
 - (C) Governor and lieutenant governor.
 - (D) Secretary of state.
 - (E) Auditor of state.

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- 1 (F) Treasurer of state.
- 2 (G) Attorney general.
- 3 (H) Superintendent of public instruction.
- 4 (I) United States Representative.
- 5 (2) Legislative offices:
- 6 (A) State senator.
- 7 (B) State representative.
- 8 (3) Circuit offices and county judicial offices:
- 9 (A) Judge of the circuit court, and unless otherwise specified
- 10 under IC 33, with each division separate if there is more than
- 11 one (1) judge of the circuit court.
- 12 (B) Judge of the superior court, and unless otherwise specified
- 13 under IC 33, with each division separate if there is more than
- 14 one (1) judge of the superior court.
- 15 (C) Judge of the probate court.
- 16 (D) Judge of the county court, with each division separate, as
- 17 required by IC 33-30-3-3.
- 18 (E) Prosecuting attorney.
- 19 (F) Clerk of the circuit court.
- 20 (4) County offices:
- 21 (A) County auditor.
- 22 (B) County recorder.
- 23 (C) County treasurer.
- 24 (D) County sheriff.
- 25 (E) County coroner.
- 26 (F) County surveyor.
- 27 (G) County assessor.
- 28 (H) County commissioner.
- 29 (I) County council member.
- 30 (5) Township offices:
- 31 (A) Township assessor **(if any)**.
- 32 (B) Township trustee.
- 33 (C) Township board member.
- 34 ~~(D) Judge of the small claims court.~~
- 35 ~~(E) Constable of the small claims court.~~
- 36 (6) City offices:
- 37 (A) Mayor.
- 38 (B) Clerk or clerk-treasurer.
- 39 (C) Judge of the city court.
- 40 (D) City-county council member or common council member.
- 41 (7) Town offices:
- 42 (A) Clerk-treasurer.

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(B) Judge of the town court.

(C) Town council member.

SECTION 6. IC 3-13-1-15 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2011]: Sec. 15. (a) A county chairman filling a candidate vacancy under section 6(a)(2) of this chapter or the chairman of a meeting filling a candidate vacancy under this chapter shall file a written certificate of candidate selection on a form prescribed by the commission stating the following information for each candidate selected:

(1) The name of each candidate as:

(A) the candidate wants the candidate's name to appear on the ballot; and

(B) the candidate's name is permitted to appear on the ballot under IC 3-5-7.

(2) The residence address of each candidate.

(b) The certificate shall be filed with:

(1) the election division for:

(A) a committee acting under section 3, 4, 5, or 6(b) of this chapter; or

(B) a committee acting under section 6(a) of this chapter to fill a candidate vacancy in the office of judge of a circuit, superior, probate, ~~or county or small claims~~ court or prosecuting attorney; or

(2) the circuit court clerk, for a committee acting under section 6(a) of this chapter to fill a candidate vacancy for a local office not described in subdivision (1).

(c) This subsection applies to a candidate vacancy resulting from a vacancy on the primary election ballot as described in section 2 of this chapter. The certificate required by subsection (a) shall be filed not later than noon July 3 before election day.

(d) This subsection applies to all candidate vacancies not described by subsection (c). The certificate required by subsection (a) shall be filed not more than three (3) days (excluding Saturdays and Sundays) after selection of the candidates.

SECTION 7. IC 3-13-2-8, AS AMENDED BY P.L.2-2005, SECTION 5, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2011]: Sec. 8. (a) The chairman or chairmen filling a candidate vacancy under this chapter shall immediately file a written certificate of candidate selection on a form prescribed by the commission stating the following information for each candidate selected:

(1) The name of each candidate as:

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- 1 (A) the candidate wants the candidate's name to appear on the
 2 ballot; and
 3 (B) the candidate's name is permitted to appear on the ballot
 4 under IC 3-5-7.
 5 (2) The residence address of each candidate.
 6 (b) The certificate shall be filed with:
 7 (1) the election division for:
 8 (A) one (1) or more chairmen acting under section 2, 3, 4, or
 9 5(b) of this chapter; or
 10 (B) a committee acting under section 5(b) of this chapter to fill
 11 a candidate vacancy for the office of judge of a circuit,
 12 superior, probate, ~~or county or small claims~~ court or
 13 prosecuting attorney; or
 14 (2) the circuit court clerk of the county in which the greatest
 15 percentage of the population of the election district is located, for
 16 a chairman acting under section 5(a) of this chapter to fill a
 17 candidate vacancy for a local office not described in subdivision
 18 (1).
 19 (c) The certificate required by subsection (a) shall be filed not more
 20 than three (3) days (excluding Saturdays and Sundays) after selection
 21 of the candidate.
 22 SECTION 8. IC 4-10-13-2 IS AMENDED TO READ AS
 23 FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 2. (a) The auditor of
 24 state shall prepare and publish each year the following financial
 25 reports:
 26 (1) A report showing receipts by source of revenue and by type of
 27 fund disbursements as they relate to each agency, department, and
 28 fund of the state government. This report shall include a recital of
 29 disbursements made by the following functions of state
 30 government:
 31 (A) Education.
 32 (B) Welfare.
 33 (C) Highway.
 34 (D) Health.
 35 (E) Natural resources.
 36 (F) Public safety.
 37 (G) General governmental.
 38 (H) Hospital and state institutions.
 39 (I) Correction, parole, and probation.
 40 (2) A report containing the following property tax data by
 41 counties:
 42 (A) A report showing:

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- (i) the total amount of tax delinquencies;
- (ii) the total amount of the administrative costs of the offices of township ~~and assessors (if any)~~, county assessors, the offices of county auditors, and the offices of county treasurers; and
- (iii) the total amount of other local taxes collected.

(B) An abstract of taxable real and personal property, which must include a recital of the number and the total amount of tax exemptions, including mortgage exemptions, veterans' exemptions, exemptions granted to blind persons, exemptions granted to persons over sixty-five (65) years of age, and any and all other exemptions granted to any person under ~~the provisions of~~ the Constitution and the laws of the state.

(b) The reports described in this section shall be made available for inspection as soon as they are prepared and shall be published in the manner provided in section 7 of this chapter by the auditor of state not later than December 31 following the end of each fiscal year.

SECTION 9. IC 5-2-1-9, AS AMENDED BY P.L.230-2007, SECTION 4, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 9. (a) The board shall adopt in accordance with IC 4-22-2 all necessary rules to carry out the provisions of this chapter. The rules, which shall be adopted only after necessary and proper investigation and inquiry by the board, shall include the establishment of the following:

- (1) Minimum standards of physical, educational, mental, and moral fitness which shall govern the acceptance of any person for training by any law enforcement training school or academy meeting or exceeding the minimum standards established pursuant to this chapter.
- (2) Minimum standards for law enforcement training schools administered by towns, cities, counties, law enforcement training centers, agencies, or departments of the state.
- (3) Minimum standards for courses of study, attendance requirements, equipment, and facilities for approved town, city, county, and state law enforcement officer, police reserve officer, and conservation reserve officer training schools.
- (4) Minimum standards for a course of study on cultural diversity awareness that must be required for each person accepted for training at a law enforcement training school or academy.
- (5) Minimum qualifications for instructors at approved law enforcement training schools.
- (6) Minimum basic training requirements which law enforcement

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officers appointed to probationary terms shall complete before being eligible for continued or permanent employment.

(7) Minimum basic training requirements which law enforcement officers appointed on other than a permanent basis shall complete in order to be eligible for continued employment or permanent appointment.

(8) Minimum basic training requirements which law enforcement officers appointed on a permanent basis shall complete in order to be eligible for continued employment.

(9) Minimum basic training requirements for each person accepted for training at a law enforcement training school or academy that include six (6) hours of training in interacting with persons with mental illness, addictive disorders, mental retardation, and developmental disabilities, to be provided by persons approved by the secretary of family and social services and the board.

(10) Minimum standards for a course of study on human and sexual trafficking that must be required for each person accepted for training at a law enforcement training school or academy and for inservice training programs for law enforcement officers. The course must cover the following topics:

(A) Examination of the human and sexual trafficking laws (IC 35-42-3.5).

(B) Identification of human and sexual trafficking.

(C) Communicating with traumatized persons.

(D) Therapeutically appropriate investigative techniques.

(E) Collaboration with federal law enforcement officials.

(F) Rights of and protections afforded to victims.

(G) Providing documentation that satisfies the Declaration of Law Enforcement Officer for Victim of Trafficking in Persons (Form I-914, Supplement B) requirements established under federal law.

(H) The availability of community resources to assist human and sexual trafficking victims.

(b) Except as provided in subsection (l), a law enforcement officer appointed after July 5, 1972, and before July 1, 1993, may not enforce the laws or ordinances of the state or any political subdivision unless the officer has, within one (1) year from the date of appointment, successfully completed the minimum basic training requirements established under this chapter by the board. If a person fails to successfully complete the basic training requirements within one (1) year from the date of employment, the officer may not perform any of

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the duties of a law enforcement officer involving control or direction of members of the public or exercising the power of arrest until the officer has successfully completed the training requirements. This subsection does not apply to any law enforcement officer appointed before July 6, 1972, or after June 30, 1993.

(c) Military leave or other authorized leave of absence from law enforcement duty during the first year of employment after July 6, 1972, shall toll the running of the first year, which shall be calculated by the aggregate of the time before and after the leave, for the purposes of this chapter.

(d) Except as provided in subsections (e), (l), (q), and (r), a law enforcement officer appointed to a law enforcement department or agency after June 30, 1993, may not:

- (1) make an arrest;
- (2) conduct a search or a seizure of a person or property; or
- (3) carry a firearm;

unless the law enforcement officer successfully completes, at a board certified law enforcement academy or at a law enforcement training center under section 10.5 or 15.2 of this chapter, the basic training requirements established by the board under this chapter.

(e) This subsection does not apply to:

- (1) a gaming agent employed as a law enforcement officer by the Indiana gaming commission; or
- (2) an:

(A) attorney; or

(B) investigator;

designated by the securities commissioner as a police officer of the state under IC 23-2-1-15(i).

Before a law enforcement officer appointed after June 30, 1993, completes the basic training requirements, the law enforcement officer may exercise the police powers described in subsection (d) if the officer successfully completes the pre-basic course established in subsection (f). Successful completion of the pre-basic course authorizes a law enforcement officer to exercise the police powers described in subsection (d) for one (1) year after the date the law enforcement officer is appointed.

(f) The board shall adopt rules under IC 4-22-2 to establish a pre-basic course for the purpose of training:

- (1) law enforcement officers;
 - (2) police reserve officers (as described in IC 36-8-3-20); ~~and~~
 - (3) conservation reserve officers (as described in IC 14-9-8-27);
- and**

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(4) warrant officers (as defined in IC 33-33-49-5.3);

regarding the subjects of arrest, search and seizure, the lawful use of force, and the operation of an emergency vehicle. The pre-basic course must be offered on a periodic basis throughout the year at regional sites statewide. The pre-basic course must consist of at least forty (40) hours of course work. The board may prepare the classroom part of the pre-basic course using available technology in conjunction with live instruction. The board shall provide the course material, the instructors, and the facilities at the regional sites throughout the state that are used for the pre-basic course. In addition, the board may certify pre-basic courses that may be conducted by other public or private training entities, including postsecondary educational institutions.

(g) The board shall adopt rules under IC 4-22-2 to establish a mandatory inservice training program for police officers. After June 30, 1993, a law enforcement officer who has satisfactorily completed basic training and has been appointed to a law enforcement department or agency on either a full-time or part-time basis is not eligible for continued employment unless the officer satisfactorily completes the mandatory inservice training requirements established by rules adopted by the board. Inservice training must include training in interacting with persons with mental illness, addictive disorders, mental retardation, and developmental disabilities, to be provided by persons approved by the secretary of family and social services and the board, and training concerning human and sexual trafficking. The board may approve courses offered by other public or private training entities, including postsecondary educational institutions, as necessary in order to ensure the availability of an adequate number of inservice training programs. The board may waive an officer's inservice training requirements if the board determines that the officer's reason for lacking the required amount of inservice training hours is due to either of the following:

- (1) An emergency situation.
- (2) The unavailability of courses.

(h) The board shall also adopt rules establishing a town marshal basic training program, subject to the following:

- (1) The program must require fewer hours of instruction and class attendance and fewer courses of study than are required for the mandated basic training program.
- (2) Certain parts of the course materials may be studied by a candidate at the candidate's home in order to fulfill requirements of the program.
- (3) Law enforcement officers successfully completing the

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requirements of the program are eligible for appointment only in towns employing the town marshal system (IC 36-5-7) and having not more than one (1) marshal and two (2) deputies.

(4) The limitation imposed by subdivision (3) does not apply to an officer who has successfully completed the mandated basic training program.

(5) The time limitations imposed by subsections (b) and (c) for completing the training are also applicable to the town marshal basic training program.

(i) The board shall adopt rules under IC 4-22-2 to establish an executive training program. The executive training program must include training in the following areas:

- (1) Liability.
- (2) Media relations.
- (3) Accounting and administration.
- (4) Discipline.
- (5) Department policy making.
- (6) Lawful use of force.
- (7) Department programs.
- (8) Emergency vehicle operation.
- (9) Cultural diversity.

(j) A police chief shall apply for admission to the executive training program within two (2) months of the date the police chief initially takes office. A police chief must successfully complete the executive training program within six (6) months of the date the police chief initially takes office. However, if space in the executive training program is not available at a time that will allow completion of the executive training program within six (6) months of the date the police chief initially takes office, the police chief must successfully complete the next available executive training program that is offered after the police chief initially takes office.

(k) A police chief who fails to comply with subsection (j) may not continue to serve as the police chief until completion of the executive training program. For the purposes of this subsection and subsection (j), "police chief" refers to:

- (1) the police chief of any city;
- (2) the police chief of any town having a metropolitan police department; and
- (3) the chief of a consolidated law enforcement department established under IC 36-3-1-5.1.

A town marshal is not considered to be a police chief for these purposes, but a town marshal may enroll in the executive training

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1 program.

2 (l) A fire investigator in the division of fire and building safety
3 appointed after December 31, 1993, is required to comply with the
4 basic training standards established under this chapter.

5 (m) The board shall adopt rules under IC 4-22-2 to establish a
6 program to certify handgun safety courses, including courses offered
7 in the private sector, that meet standards approved by the board for
8 training probation officers in handgun safety as required by
9 IC 11-13-1-3.5(3).

10 (n) The board shall adopt rules under IC 4-22-2 to establish a
11 refresher course for an officer who:

12 (1) is hired by an Indiana law enforcement department or agency
13 as a law enforcement officer;

14 (2) worked as a full-time law enforcement officer for at least one
15 (1) year before the officer is hired under subdivision (1);

16 (3) has not been employed as a law enforcement officer for at
17 least two (2) years and less than six (6) years before the officer is
18 hired under subdivision (1) due to the officer's resignation or
19 retirement; and

20 (4) completed a basic training course certified by the board before
21 the officer is hired under subdivision (1).

22 (o) An officer to whom subsection (n) applies must successfully
23 complete the refresher course described in subsection (n) not later than
24 six (6) months after the officer's date of hire, or the officer loses the
25 officer's powers of:

26 (1) arrest;

27 (2) search; and

28 (3) seizure.

29 (p) A law enforcement officer who:

30 (1) has completed a basic training course certified by the board;
31 and

32 (2) has not been employed as a law enforcement officer in the six
33 (6) years before the officer is hired as a law enforcement officer;

34 is not eligible to attend the refresher course described in subsection (n)
35 and must repeat the full basic training course to regain law enforcement
36 powers.

37 (q) This subsection applies only to a gaming agent employed as a
38 law enforcement officer by the Indiana gaming commission. A gaming
39 agent appointed after June 30, 2005, may exercise the police powers
40 described in subsection (d) if:

41 (1) the agent successfully completes the pre-basic course
42 established in subsection (f); and

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(2) the agent successfully completes any other training courses established by the Indiana gaming commission in conjunction with the board.

(r) This subsection applies only to a securities enforcement officer designated as a law enforcement officer by the securities commissioner. A securities enforcement officer may exercise the police powers described in subsection (d) if:

(1) the securities enforcement officer successfully completes the pre-basic course established in subsection (f); and

(2) the securities enforcement officer successfully completes any other training courses established by the securities commissioner in conjunction with the board.

SECTION 10. IC 5-4-1-4 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2011]: Sec. 4. (a) As used in this section, "political subdivision" has the meaning set forth in IC 36-1-2-13.

(b) The copy of the oath under section 2 of this chapter shall be deposited by the person as follows:

(1) Of all officers whose oath is endorsed on or attached to the commission and whose duties are not limited to a particular county or of a justice, judge, or prosecuting attorney, in the office of the secretary of state.

(2) Of the circuit court clerk **and** officers of a political subdivision or school corporation, ~~and constables of a small claims court~~, in the circuit court clerk's office of the county containing the greatest percentage of the population of the political subdivision or school corporation.

(3) Of a deputy prosecuting attorney, in the office of the clerk of the circuit court of the county in which the deputy prosecuting attorney resides or serves.

SECTION 11. IC 5-4-1-8 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 8. (a) The official bonds of officers, if sufficient, shall be approved as follows:

(1) Of county officers required to give bonds, by the clerk of the circuit court unless otherwise specified in this section.

(2) Of county sheriff, county coroner, county recorder, county auditor, county treasurer, and clerk of the circuit court, by the county executive.

(3) Of county assessor, township trustee, and township assessor **(if any)**, by the county auditor.

(4) Of city officers, except the executive and members of the legislative body, by the city executive.

(5) Of members of the board of public works or of the board of

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public works and safety in cities, by the city legislative body.

(6) Of clerk-treasurer and marshal of a town, by the town legislative body.

(7) Of a controller of a solid waste management district established under IC 13-21 or IC 13-9.5 (before its repeal), by the board of directors of the solid waste management district.

(b) A person who approves an official bond shall write the approval on the bond.

(c) A bond must be approved before it is filed.

SECTION 12. IC 5-4-1-18 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 18. (a) Except as provided in subsection (b), the following city, town, county, or township officers and employees shall file an individual surety bond:

(1) City judges, controllers, clerks, and clerk-treasurers.

(2) Town judges and clerk-treasurers.

(3) Auditors, treasurers, recorders, surveyors, sheriffs, coroners, assessors, and clerks.

(4) Township trustees. ~~and assessors.~~

(5) Those employees directed to file an individual bond by the fiscal body of a city, town, or county.

(6) Township assessors (if any).

(b) The fiscal body of a city, town, county, or township may by ordinance authorize the purchase of a blanket bond or a crime insurance policy endorsed to include faithful performance to cover the faithful performance of all employees, commission members, and persons acting on behalf of the local government unit, including those officers described in subsection (a).

(c) The fiscal bodies of the respective units shall fix the amount of the bond of city controllers, city clerk-treasurers, town clerk-treasurers, Barrett Law fund custodians, county treasurers, county sheriffs, circuit court clerks, township trustees, and conservancy district financial clerks as follows:

(1) The amount must equal fifteen thousand dollars (\$15,000) for each one million dollars (\$1,000,000) of receipts of the officer's office during the last complete fiscal year before the purchase of the bond, subject to subdivision (2).

(2) The amount may not be less than fifteen thousand dollars (\$15,000) nor more than three hundred thousand dollars (\$300,000).

County auditors shall file bonds in amounts of not less than fifteen thousand dollars (\$15,000), as fixed by the fiscal body of the county. The amount of the bond of any other person required to file an

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individual bond shall be fixed by the fiscal body of the unit at not less than eight thousand five hundred dollars (\$8,500).

(d) A controller of a solid waste management district established under IC 13-21 or IC 13-9.5 (before its repeal) shall file an individual surety bond in an amount:

(1) fixed by the board of directors of the solid waste management district; and

(2) that is at least fifteen thousand dollars (\$15,000).

(e) Except as provided under subsection (d), a person who is required to file an individual surety bond by the board of directors of a solid waste management district established under IC 13-21 or IC 13-9.5 (before its repeal) shall file a bond in an amount fixed by the board of directors.

(f) In 1982 and every four (4) years after that, the state examiner shall review the bond amounts fixed under this section and report in an electronic format under IC 5-14-6 to the general assembly whether changes are necessary to ensure adequate and economical coverage.

(g) The commissioner of insurance shall prescribe the form of the bonds or crime policies required by this section, in consultation with the commission on public records under IC 5-15-5.1-6.

SECTION 13. IC 5-8-3.5-1 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2011]: Sec. 1. (a) An officer who wants to resign shall give written notice of the officer's resignation as follows:

(1) The governor and lieutenant governor shall notify the principal clerk of the house of representatives and the principal secretary of the senate to act in accordance with Article 5, Section 10 of the Constitution of the State of Indiana. The clerk and the secretary shall file a copy of the notice with the office of the secretary of state.

(2) A member of the general assembly shall notify the following, whichever applies:

(A) A member of the senate shall notify the president pro tempore of the senate.

(B) A member of the house of representatives shall notify the speaker of the house of representatives.

(3) The following officers commissioned by the governor under IC 4-3-1-5 shall notify the governor:

(A) An elector or alternate elector for President and Vice President of the United States.

(B) The secretary of state, auditor of state, treasurer of state, superintendent of public instruction, or attorney general.

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- 1 (C) An officer elected by the general assembly, the senate, or
 2 the house of representatives.
 3 (D) A justice of the Indiana supreme court, judge of the
 4 Indiana court of appeals, or judge of the Indiana tax court.
 5 (E) A judge of a circuit, city, county, probate, superior, **or**
 6 town ~~or township small claims~~ court.
 7 (F) A prosecuting attorney.
 8 (G) A circuit court clerk.
 9 (H) A county auditor, county recorder, county treasurer,
 10 county sheriff, county coroner, or county surveyor.
 11 (4) An officer of a political subdivision (as defined by
 12 IC 36-1-2-13) other than an officer listed in subdivision (3) shall
 13 notify the circuit court clerk of the county containing the largest
 14 percentage of population of the political subdivision.
 15 (5) An officer not listed in subdivisions (1) through (4) shall
 16 notify the person or entity from whom the officer received the
 17 officer's appointment.
 18 (b) A person or an entity that receives notice of a resignation and
 19 does not have the power to fill the vacancy created by the resignation
 20 shall, not later than seventy-two (72) hours after receipt of the notice
 21 of resignation, give notice of the vacancy to the person or entity that
 22 has the power to:
 23 (1) fill the vacancy; or
 24 (2) call a caucus for the purpose of filling the vacancy.
 25 SECTION 14. IC 5-28-15-8, AS ADDED BY P.L.4-2005,
 26 SECTION 34, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 27 JULY 1, 2008]: Sec. 8. (a) This section applies to records and other
 28 information, including records and information that are otherwise
 29 confidential, maintained by the following:
 30 (1) The board.
 31 (2) A U.E.A.
 32 (3) The department of state revenue.
 33 (4) The corporation.
 34 (5) The department of local government finance.
 35 (6) A county auditor.
 36 (7) A township assessor **(if any)**.
 37 **(8) A county assessor.**
 38 (b) A person or an entity listed in subsection (a) may request a
 39 second person or entity described in subsection (a) to provide any
 40 records or other information maintained by the second person or entity
 41 that concern an individual or a business that is receiving a tax
 42 deduction, exemption, or credit related to an enterprise zone.

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Notwithstanding any other law, the person or entity to whom the request is made under this section must comply with the request. A person or entity receiving records or information under this section that are confidential must also keep the records or information confidential.

(c) A person or an entity that receives confidential records or information under this section and knowingly or intentionally discloses the records or information to an unauthorized person commits a Class A misdemeanor.

SECTION 15. IC 6-1.1-1-1.5, AS AMENDED BY P.L.88-2005, SECTION 3, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 1.5. (a) "Assessing official" means:

- (1) a township assessor **(if any)**;
- (2) a county assessor;** or
- ~~(2)~~ **(3)** a member of a county property tax assessment board of appeals.

(b) The term "assessing official" does not grant a member of the county property tax assessment board of appeals primary assessing functions except as may be granted to the member by law.

SECTION 16. IC 6-1.1-1-15 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 15. "Real property" means:

- (1) land located within this state;
- (2) a building or fixture situated on land located within this state;
- (3) an appurtenance to land located within this state;
- (4) an estate in land located within this state, or an estate, right, or privilege in mines located on or minerals, including but not limited to oil or gas, located in the land, if the estate, right, or privilege is distinct from the ownership of the surface of the land; and
- (5) notwithstanding IC 6-6-6-7, a riverboat:
 - (A) licensed under IC 4-33; or
 - (B) operated under an operating agent contract under IC 4-33-6.5;

for which the department of local government finance shall prescribe standards to be used by ~~township assessors~~ **assessing officials**.

SECTION 17. IC 6-1.1-1-22, AS AMENDED BY P.L.88-2005, SECTION 5, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 22. "Township assessor" includes:

- (1) an elected township assessor **(if any)**; and
- (2) a trustee assessor.

SECTION 18. IC 6-1.1-3-1 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 1. (a) Except as

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provided in subsection (c) and section 11 of this chapter, personal property which is owned by a person who is a resident of this state shall be assessed at the place where the owner resides on the assessment date of the year for which the assessment is made.

(b) Except as provided in subsection (c) and section 11 of this chapter, personal property which is owned by a person who is not a resident of this state shall be assessed at the place where the owner's principal office within this state is located on the assessment date of the year for which the assessment is made.

(c) Personal property shall be assessed at the place where it is situated on the assessment date of the year for which the assessment is made if the property is:

- (1) regularly used or permanently located where it is situated; or
- (2) owned by a nonresident who does not have a principal office within this state.

(d) If a personal property return is filed pursuant to subsection (c), the owner of the property shall provide, within forty-five (45) days after the filing deadline, a copy or other written evidence of the filing of the return to the assessor of the township in which the owner resides **or to the county assessor if there is no township assessor for the township**. If such evidence is not filed within forty-five (45) days after the filing deadline, the **township or county** assessor ~~of for~~ the ~~township in which area where~~ the owner resides shall determine if the owner filed a personal property return in the township **or county** where the property is situated. If such a return was filed, the property shall be assessed where it is situated. If such a return was not filed, the **township or county** assessor ~~of for~~ the ~~township area~~ where the owner resides shall notify the assessor of the township **or county** where the property is situated, and the property shall be assessed where it is situated. This subsection does not apply to a taxpayer who:

- (1) is required to file duplicate personal property returns under section 7(c) of this chapter and under regulations promulgated by the department of local government finance with respect to that section; or
- (2) is required by the department of local government finance to file a summary of the taxpayer's business tangible personal property returns.

SECTION 19. IC 6-1.1-3-4 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 4. (a) If a question arises as to the proper place to assess personal property, the county assessor shall determine the place if:

- (1) **two (2) or more townships in the county are served by**

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township assessors and the conflict involves different townships which are located within the county the assessor serves: two (2) or more of those townships; or
(2) the conflict does not involve any other county and none of the townships in the county is served by a township assessor.

If the conflict involves different counties, the department of local government finance shall determine the proper place of assessment.

(b) A determination made under this section by a county assessor or the department of local government finance is final.

(c) If taxes are paid to a county which is not entitled to collect them, the department of local government finance may direct the authorities of the county which wrongfully collected the taxes to refund the taxes collected and any penalties charged on the taxes.

SECTION 20. IC 6-1.1-3-5 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 5. Before the assessment date of each year, the county auditor shall deliver to each township assessor **(if any)** the proper assessment books and necessary blanks for the listing and assessment of personal property.

SECTION 21. IC 6-1.1-3-6 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 6. Between the assessment date and the filing date of each year, the appropriate township assessor, **or the county assessor if there is no township assessor for the township**, shall furnish each person whose personal property is subject to assessment for that year with a personal property return.

SECTION 22. IC 6-1.1-3-7 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 7. (a) Except as provided in subsections (b) and (d), a taxpayer shall, on or before the filing date of each year, file a personal property return with:

(1) the assessor of each township in which the taxpayer's personal property is subject to assessment; or

(2) the county assessor if there is no township assessor for a township in which the taxpayer's personal property is subject to assessment.

(b) The township assessor **or county assessor** may grant a taxpayer an extension of not more than thirty (30) days to file the taxpayer's return if:

(1) the taxpayer submits a written application for an extension prior to the filing date; and

(2) the taxpayer is prevented from filing a timely return because of sickness, absence from the county, or any other good and sufficient reason.

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(c) If the sum of the assessed values reported by a taxpayer on the business personal property returns which the taxpayer files with the township assessor **or county assessor** for a year exceeds one hundred fifty thousand dollars (\$150,000), the taxpayer shall file each of the returns in duplicate.

(d) ~~A taxpayer may file a consolidated return with the county assessor if: the~~

(1) ~~a~~ taxpayer has personal property subject to assessment in more than one (1) township in a county; and

(2) the total assessed value of the personal property in the county is less than one million five hundred thousand dollars (\$1,500,000); ~~A~~

the taxpayer filing a consolidated return shall file a single return with the county assessor and attach a schedule listing, by township, all the taxpayer's personal property and the property's assessed value. A taxpayer filing a consolidated return is not required to file a personal property return with the assessor of each township. A The taxpayer filing a consolidated return shall provide the following: (1) the county assessor with the information necessary for the county assessor to allocate the assessed value of the taxpayer's personal property among the townships listed on the return, including the street address, the township, and the location of the property.

~~(2) A copy of the consolidated return, with attachments, for each township listed on the return.~~

~~(e) The county assessor shall provide to each affected township assessor in the county all information filed by a taxpayer under subsection (d) that affects the township. The county assessor shall provide the information before:~~

~~(1) May 25 of each year, for a return filed on or before the filing date for the return; or~~

~~(2) June 30 of each year, for a return filed after the filing date for the return.~~

~~(f) The township assessor shall send all required notifications to the taxpayer.~~

~~(g) (e) The county assessor may refuse to accept a consolidated personal property tax return that does not have attached to it a schedule listing, by township, all the personal property of the taxpayer and the assessed value of the property as required under comply with subsection (d). For purposes of IC 6-1.1-37-7, a consolidated return to which subsection (d) applies is filed on the date it is filed with the county assessor with the schedule of personal property and assessed value required by subsection (d) attached.~~

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SECTION 23. IC 6-1.1-3-11 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 11. (a) For purposes of this section, "inventory" means:

- (1) materials held for processing or for use in production;
- (2) finished or partially finished goods of a manufacturer or processor; and
- (3) property held for sale in the ordinary course of trade or business.

(b) For purposes of this section, "dealer" has the meaning set forth in IC 9-13-2-42.

(c) For purposes of this section, "established place of business" refers to a place of business that meets the minimum standards prescribed by the bureau of motor vehicles under rules adopted under IC 4-22-2.

(d) If the inventory owned or held by a taxpayer on the assessment date of a year does not, in the taxpayer's opinion, fairly represent the average inventory carried by the taxpayer, the taxpayer may elect to list the taxpayer's inventory for assessment on the basis of the average true tax value of the inventory owned or held by the taxpayer during the preceding calendar year, or during the portion of the preceding calendar year that the taxpayer was engaged in business.

(e) If a taxpayer elects to use the average method, the taxpayer shall notify the township assessor, **or the county assessor if there is no township assessor for the township**, of the election at the time the taxpayer files the taxpayer's personal property return. The election, once made, is binding on the taxpayer for the tax year in question and for each year thereafter unless permission to change is granted by the department of local government finance.

(f) If a taxpayer elects to use the average method, the taxpayer shall use that method for reporting the value of all the taxpayer's inventories which are located in this state.

(g) Inventory owned by a dealer shall be assessed at the dealer's established place of business.

SECTION 24. IC 6-1.1-3-14 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 14. The township assessor, **or the county assessor if there is no township assessor for the township**, shall:

- (1) examine and verify; or
- (2) allow a contractor under IC 6-1.1-36-12 to examine and verify;

the accuracy of each personal property return filed with the township **or county** assessor by a taxpayer. If appropriate, the assessor or

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1 contractor under IC 6-1.1-36-12 shall compare a return with the books
2 of the taxpayer and with personal property owned, held, possessed,
3 controlled, or occupied by the taxpayer.

4 SECTION 25. IC 6-1.1-3-15 IS AMENDED TO READ AS
5 FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 15. (a) In connection
6 with the activities required by section 14 of this chapter, or if a person
7 owning, holding, possessing, or controlling any personal property fails
8 to file a personal property return with the township **or county** assessor
9 as required by this chapter, the township **or county** assessor may
10 examine:

- 11 (1) the personal property of the person;
- 12 (2) the books and records of the person; and
- 13 (3) under oath, the person or any other person whom the assessor
14 believes has knowledge of the amount, identity, or value of the
15 personal property reported or not reported by the person on a
16 return.

17 (b) After such an examination, the assessor shall assess the personal
18 property to the person owning, holding, possessing, or controlling that
19 property.

20 (c) As an alternative to such an examination, the township **or**
21 **county** assessor may estimate the value of the personal property of the
22 taxpayer and shall assess the person owning, holding, possessing, or
23 controlling the property in an amount based upon the estimate. Upon
24 receiving a notification of estimated value from the township **or county**
25 assessor, the taxpayer may elect to file a personal property return,
26 subject to the penalties imposed by IC 6-1.1-37-7.

27 SECTION 26. IC 6-1.1-3-16 IS AMENDED TO READ AS
28 FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 16. If, from the
29 evidence before ~~him~~, a township **or county assessor**, ~~the~~ assessor
30 determines that a person has temporarily converted any part of ~~his~~ **the**
31 **person's** personal property into property which is not taxable under
32 this article to avoid the payment of taxes on the converted property, the
33 township **or county** assessor shall assess the converted property to the
34 taxpayer.

35 SECTION 27. IC 6-1.1-3-17 IS AMENDED TO READ AS
36 FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 17. (a) On or before
37 June 1 of each year, each township assessor (**if any**) of a county shall
38 deliver to the county assessor a list which states by taxing district the
39 total of the personal property assessments as shown on the personal
40 property returns filed with the **township** assessor on or before the filing
41 date of that year and in a county with a township assessor under
42 IC 36-6-5-1 in every township the township assessor shall deliver the

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lists to the county auditor as prescribed in subsection (b).

(b) On or before July 1 of each year, each county assessor shall certify to the county auditor the assessment value of the personal property in every taxing district.

(c) The department of local government finance shall prescribe the forms required by this section.

SECTION 28. IC 6-1.1-3-18, AS AMENDED BY P.L.219-2007, SECTION 11, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 18. (a) Each township assessor of a county **(if any)** shall periodically report to the county assessor and the county auditor with respect to the returns and properties of taxpayers which the township assessor has examined. The township assessor shall submit these reports in the form and on the dates prescribed by the department of local government finance.

(b) Each year, on or before the time prescribed by the department of local government finance, each township assessor **(if any)** of a county shall deliver to the county assessor a copy of each business personal property return which the taxpayer is required to file in duplicate **with the township assessor** under section 7(c) of this chapter and a copy of any supporting data supplied by the taxpayer with the return. Each year, the county assessor:

(1) shall review and may audit those returns; and

(2) shall determine the returns in which the assessment appears to be improper.

SECTION 29. IC 6-1.1-3-19 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 19. **(a)** While a county property tax assessment board of appeals is in session, each township assessor **(if any)** of the county shall make the following information available to the county assessor and the board:

(1) Personal property returns.

(2) Documents related to the returns. ~~and~~

(3) Any information in the possession of the **township** assessor ~~which that~~ is related to the identity of the owners or possessors of property or the values of property.

(b) Upon written request of the board, the township assessor shall furnish ~~this~~ information **referred to in subsection (a)** to any member of the board either directly or through employees of the board.

SECTION 30. IC 6-1.1-3-20 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 20. If an assessing official ~~or board~~ changes a valuation made by a person on ~~his~~ **the person's** personal property return or adds personal property and its value to a return, the assessing official ~~or board~~ shall, by mail,

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1 immediately give the person notice of the action taken. However, if a
 2 taxpayer lists property on ~~his~~ **the taxpayer's** return but does not place
 3 a value on the property, a notice of the action of an assessing official
 4 ~~or board~~ in placing a value on the property is not required.

5 SECTION 31. IC 6-1.1-3-21 IS AMENDED TO READ AS
 6 FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 21. (a) Subject to the
 7 limitations ~~contained~~ in IC 6-1.1-35-9, assessment returns, lists, and
 8 any other documents and information related to the determination of
 9 personal property assessments shall be preserved as public records and
 10 open to public inspection. The township assessor shall preserve and
 11 maintain these records if quarters for ~~his~~ **the assessor's** office are
 12 provided in the county court house, or a branch thereof. If quarters are
 13 not provided for the township assessor, ~~he~~ **the assessor** shall, as soon
 14 as ~~he~~ **the assessor** completes ~~his~~ **the** audit of a return, deliver the return
 15 and all related documents and information to the county assessor, and
 16 the county assessor shall maintain and preserve the items. The
 17 township assessor shall ensure that the county assessor has full access
 18 to the assessment records maintained by the township assessor. **The**
 19 **county assessor shall preserve and maintain the records if there is**
 20 **no township assessor for the township.**

21 (b) Each county shall furnish an office for a township assessor in the
 22 county courthouse, or a branch thereof, if the township ~~he~~ **the**
 23 **township assessor** serves has a population of thirty-five thousand
 24 (35,000) or more. A county may furnish an office in the county
 25 courthouse, or branch thereof, for any township assessor.

26 SECTION 32. IC 6-1.1-4-4, AS AMENDED BY P.L.228-2005,
 27 SECTION 3, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 28 JULY 1, 2008]: Sec. 4. (a) A general reassessment, involving a
 29 physical inspection of all real property in Indiana, shall begin July 1,
 30 2000, and be the basis for taxes payable in 2003.

31 (b) A general reassessment, involving a physical inspection of all
 32 real property in Indiana, shall begin July 1, 2009, and each fifth year
 33 thereafter. Each reassessment under this subsection:

34 (1) shall be completed on or before March 1 of the year that
 35 succeeds by two (2) years the year in which the general
 36 reassessment begins; and

37 (2) shall be the basis for taxes payable in the year following the
 38 year in which the general assessment is to be completed.

39 (c) In order to ensure that assessing officials ~~and members of each~~
 40 **county property tax assessment board of appeals** are prepared for a
 41 general reassessment of real property, the department of local
 42 government finance shall give adequate advance notice of the general

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reassessment to the ~~county and township taxing~~ **assessing** officials of each county.

SECTION 33. IC 6-1.1-4-4.7, AS ADDED BY P.L.228-2005, SECTION 5, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 4.7. (a) For purposes of this section, "assessor" means:

(1) a township assessor; or

(2) a county assessor who assumes the responsibility for verifying sales under 50 IAC 21-3-2(b);

(b) The department of local government finance shall provide training to **township assessors, county** assessors, and county auditors with respect to the verification of sales disclosure forms under 50 IAC 21-3-2.

SECTION 34. IC 6-1.1-4-12.4 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 12.4. (a) For purposes of this section, the term "oil or gas interest" includes but is not limited to:

(1) royalties;

(2) overriding royalties;

(3) mineral rights; or

(4) working interest;

in any oil or gas located on or beneath the surface of land which lies within this state.

(b) Oil or gas interest is subject to assessment and taxation as real property. Notwithstanding ~~the provisions of IC 1971, 6-1.1-4-4, section 4 of this chapter,~~ each oil or gas interest shall be assessed annually by the assessor of the township in which the oil or gas is located, **or the county assessor if there is no township assessor for the township.** The township **or county** assessor shall assess the oil or gas interest to the person who owns or operates the interest.

(c) A piece of equipment is an appurtenance to land if it is incident to and necessary for the production of oil and gas from the land covered by the oil or gas interest. This equipment includes but is not limited to wells, pumping units, lines, treaters, separators, tanks, and secondary recovery facilities. These appurtenances are subject to ~~assessment~~ **assessment** as real property. Notwithstanding ~~the provisions of IC 1971, 6-1.1-4-4, section 4 of this chapter,~~ each of these appurtenances shall be assessed annually by the assessor of the township in which the appurtenance is located, **or the county assessor if there is no township assessor for the township.** The township **or county** assessor shall assess the appurtenance to the person who owns or operates the working interest in the oil or gas interest.

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SECTION 35. IC 6-1.1-4-12.6 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 12.6. (a) For purposes of this section, the term "secondary recovery method" includes but is not limited to the stimulation of oil production by means of the injection of water, steam, hydrocarbons, or chemicals, or by means of in situ combustion.

(b) The total assessed value of all interests in the oil located on or beneath the surface of a particular tract of land equals the product of:

- (1) the average daily production of the oil; multiplied by
- (2) three hundred sixty-five (365); and multiplied by
- (3) the posted price of oil on the assessment date.

However, if the oil is being extracted by use of a secondary recovery method, the total assessed value of all interests in the oil equals one-half (1/2) the assessed value computed under the formula prescribed in this subsection. The appropriate township assessor **or the county assessor if there is no township assessor for the township**, shall, in the manner prescribed by the department of local government finance, apportion the total assessed value of all interests in the oil among the owners of those interests.

(c) The appropriate township assessor, **or the county assessor if there is no township assessor for the township**, shall, in the manner prescribed by the department of local government finance, determine and apportion the total assessed value of all interests in the gas located beneath the surface of a particular tract of land.

(d) The department of local government finance shall prescribe a schedule for township **and county** assessors to use in assessing the appurtenances described in section 12.4(c) of this chapter.

SECTION 36. IC 6-1.1-4-13.6 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 13.6. (a) The township assessor, **or the county assessor if there is no township assessor for the township**, shall determine the values of all classes of commercial, industrial, and residential land (including farm homesites) in the township **or county** using guidelines determined by the department of local government finance. Not later than November 1 of the year preceding the year in which a general reassessment becomes effective, the assessor determining the values of land shall submit the values to the county property tax assessment board of appeals. Not later than December 1 of the year preceding the year in which a general reassessment becomes effective, the county property tax assessment board of appeals shall hold a public hearing in the county concerning those values. The property tax assessment board of appeals shall give notice of the hearing in accordance with IC 5-3-1 and shall hold the

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hearing after March 31 and before December 1 of the year preceding the year in which the general reassessment under ~~IC 6-1.1-4-4~~ **section 4 of this chapter** becomes effective.

(b) The county property tax assessment board of appeals shall review the values submitted under subsection (a) and may make any modifications it considers necessary to provide uniformity and equality. The county property tax assessment board of appeals shall coordinate the valuation of property adjacent to the boundaries of the county with the county property tax assessment boards of appeals of the adjacent counties using the procedures adopted by rule under IC 4-22-2 by the department of local government finance. If the county assessor ~~or township assessor~~ fails to submit land values under subsection (a) to the county property tax assessment board of appeals before November 1 of the year before the date the general reassessment under ~~IC 6-1.1-4-4~~ **section 4 of this chapter** becomes effective, the county property tax assessment board of appeals shall determine the values. If the county property tax assessment board of appeals fails to determine the values before the general reassessment becomes effective, the department of local government finance shall determine the values.

(c) The county assessor shall notify all township assessors in the county **(if any)** of the values as modified by the county property tax assessment board of appeals. ~~Township assessors~~ **Assessing officials** shall use the values determined under this section.

SECTION 37. IC 6-1.1-4-13.8, AS AMENDED BY P.L.228-2005, SECTION 6, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 13.8. (a) As used in this section, "commission" refers to a county land valuation commission established under subsection (b).

(b) Subject to subsection (1), a county land valuation commission is established in each county for the purpose of determining the value of commercial, industrial, and residential land (including farm homesites) in the county.

(c) The county assessor is chairperson of the commission.

(d) The following are members of the commission:

(1) The county assessor. The county assessor shall cast a vote only to break a tie.

(2) Each township assessor **(if any)**, when the respective township land values for that township assessor's township are under consideration. A township assessor serving under this subdivision shall vote on all matters relating to the land values of that township assessor's township.

(3) One (1) township assessor **(if any)** from the county to be

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1 appointed by a majority vote of all the township assessors in the
2 county.

3 (4) One (1) county resident who:

4 (A) holds a license under IC 25-34.1-3 as a salesperson or
5 broker; and

6 (B) is appointed by:

7 (i) the board of commissioners (as defined in IC 36-3-3-10)
8 for a county having a consolidated city; or

9 (ii) the county executive (as defined in IC 36-1-2-5) for a
10 county not described in item (i).

11 (5) Four (4) individuals who:

12 (A) are appointed by the county executive (as defined in
13 IC 36-1-2-5); and

14 (B) represent one (1) of the following four (4) kinds of land in
15 the county:

16 (i) Agricultural.

17 (ii) Commercial.

18 (iii) Industrial.

19 (iv) Residential.

20 Each of the four (4) kinds of land in the county must be
21 represented by one (1) individual appointed under this
22 subdivision.

23 (6) One (1) individual who:

24 (A) represents financial institutions in the county; and

25 (B) is appointed by:

26 (i) the board of commissioners (as defined in IC 36-3-3-10)
27 for a county having a consolidated city; or

28 (ii) the county executive (as defined in IC 36-1-2-5) for a
29 county not described in item (i).

30 (e) The term of each member of the commission begins November
31 1 of the year that precedes by two (2) years the year in which a general
32 reassessment begins under ~~IC 6-1.1-4-4~~, **section 4 of this chapter** and
33 ends January 1 of the year in which the general reassessment begins
34 under ~~IC 6-1.1-4-4~~, **section 4 of this chapter**. The appointing authority
35 may fill a vacancy for the remainder of the vacated term.

36 (f) The commission shall determine the values of all classes of
37 commercial, industrial, and residential land (including farm homesites)
38 in the county using guidelines determined by the department of local
39 government finance. Not later than November 1 of the year preceding
40 the year in which a general reassessment begins, the commission
41 determining the values of land shall submit the values, all data
42 supporting the values, and all information required under rules of the

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department of local government finance relating to the determination of land values to the county property tax assessment board of appeals and the department of local government finance. Not later than January 1 of the year in which a general reassessment begins, the county property tax assessment board of appeals shall hold a public hearing in the county concerning those values. The property tax assessment board of appeals shall give notice of the hearing in accordance with IC 5-3-1 and shall hold the hearing after March 31 of the year preceding the year in which the general reassessment begins and before January 1 of the year in which the general reassessment under ~~IC 6-1.1-4-4~~ **section 4 of this chapter** begins.

(g) The county property tax assessment board of appeals shall review the values, data, and information submitted under subsection (f) and may make any modifications it considers necessary to provide uniformity and equality. The county property tax assessment board of appeals shall coordinate the valuation of property adjacent to the boundaries of the county with the county property tax assessment boards of appeals of the adjacent counties using the procedures adopted by rule under IC 4-22-2 by the department of local government finance. If the commission fails to submit land values under subsection (f) to the county property tax assessment board of appeals before January 1 of the year the general reassessment under ~~IC 6-1.1-4-4~~ **section 4 of this chapter** begins, the county property tax assessment board of appeals shall determine the values.

(h) The county property tax assessment board of appeals shall give notice to the county and township assessors (**if any**) of its decision on the values. The notice must be given before March 1 of the year the general reassessment under ~~IC 6-1.1-4-4~~ **section 4 of this chapter** begins. Not later than twenty (20) days after that notice, the county assessor or a township assessor (**if any**) in the county may request that the county property tax assessment board of appeals reconsider the values. The county property tax assessment board of appeals shall hold a hearing on the reconsideration in the county. The county property tax assessment board of appeals shall give notice of the hearing under IC 5-3-1.

(i) Not later than twenty (20) days after notice to the county and township assessor is given under subsection (h), a taxpayer may request that the county property tax assessment board of appeals reconsider the values. The county property tax assessment board of appeals may hold a hearing on the reconsideration in the county. The county property tax assessment board of appeals shall give notice of the hearing under IC 5-3-1.

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(j) A taxpayer may appeal the value determined under this section as applied to the taxpayer's land as part of an appeal filed under IC 6-1.1-15 after the taxpayer has received a notice of assessment. If a taxpayer that files an appeal under IC 6-1.1-15 requests the values, data, or information received by the county property tax assessment board of appeals under subsection (f), the county property tax assessment board of appeals shall satisfy the request. The department of local government finance may modify the taxpayer's land value and the value of any other land in the township, the county where the taxpayer's land is located, or the adjacent county if the department of local government finance determines it is necessary to provide uniformity and equality.

(k) The county assessor shall notify all township assessors **(if any)** in the county of the values as determined by the commission and as modified by the county property tax assessment board of appeals or department of local government finance under this section. Township assessors shall use the values determined under this section.

~~(l) After notice to the county assessor and all township assessors in the county, a majority of the assessors authorized to vote under this subsection may vote to~~ **The county assessor may** abolish the county land valuation commission established under subsection (b). ~~Each township assessor and the county assessor has one (1) vote.~~ The county assessor shall give written notice to:

(1) each member of the county land valuation commission; and

(2) each township assessor **(if any)** in the county;
of the abolishment of the commission under this subsection.

SECTION 38. IC 6-1.1-4-15 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 15. (a) If real property is subject to assessment or reassessment under this chapter, the assessor of the township in which the property is located, **or the county assessor if there is no township assessor for the township,** shall either appraise the property ~~himself~~ or have it appraised.

(b) In order to determine the assessed value of buildings and other improvements, the township **or county** assessor or ~~his~~ **the assessor's** authorized representative may, after first making known ~~his~~ **the assessor's or representative's** intention to the owner or occupant, enter and fully examine all buildings and structures which are located within the township ~~he serves~~ **or county** and which are subject to assessment.

SECTION 39. IC 6-1.1-4-16, AS AMENDED BY P.L.228-2005, SECTION 7, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 16. (a) For purposes of making a general

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reassessment of real property or annual adjustments under section 4.5 of this chapter, ~~any a~~ township assessor **(if any)** and ~~any a~~ county assessor may employ:

- (1) deputies;
- (2) employees; and
- (3) technical advisors who are:
 - (A) qualified to determine real property values;
 - (B) professional appraisers certified under 50 IAC 15; and
 - (C) employed either on a full-time or a part-time basis, subject to sections 18.5 and 19.5 of this chapter.

(b) The county council of each county shall appropriate the funds necessary for the employment of deputies, employees, or technical advisors employed under subsection (a) of this section.

SECTION 40. IC 6-1.1-4-17, AS AMENDED BY P.L.228-2005, SECTION 8, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 17. (a) Subject to the approval of the department of local government finance and the requirements of section 18.5 of this chapter, a:

- (1) township assessor **(if any)**; or
- (2) group consisting of the county assessor and the township assessors in a county;

may employ professional appraisers as technical advisors. A decision by one (1) or more assessors referred to in subdivisions (1) and (2) to not employ a professional appraiser as a technical advisor in a general reassessment is subject to approval by the department of local government finance.

(b) After notice to the county assessor and all township assessors **(if any)** in the county, a majority of the assessors authorized to vote under this subsection may vote to:

- (1) employ a professional appraiser to act as a technical advisor in the county during a general reassessment period;
- (2) appoint an assessor or a group of assessors to:
 - (A) enter into and administer the contract with a professional appraiser employed under this section; and
 - (B) oversee the work of a professional appraiser employed under this section.

Each township assessor **(if any)** and the county assessor has one (1) vote. A decision by a majority of the persons authorized to vote is binding on the county assessor and all township assessors **(if any)** in the county. Subject to the limitations in section 18.5 of this chapter, the assessor or assessors appointed under subdivision (2) may contract with a professional appraiser employed under this section to supply

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1 technical advice during a general reassessment period for all townships
 2 in the county. A proportionate part of the appropriation to all townships
 3 for assessing purposes shall be used to pay for the technical advice.

4 (c) As used in this chapter, "professional appraiser" means an
 5 individual or firm that is certified under IC 6-1.1-31.7.

6 SECTION 41. IC 6-1.1-4-19.5 IS AMENDED TO READ AS
 7 FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 19.5. (a) The
 8 department of local government finance shall develop a standard
 9 contract or standard provisions for contracts to be used in securing
 10 professional appraising services.

11 (b) The standard contract or contract provisions must contain:

- 12 (1) a fixed date by which the professional appraiser or appraisal
- 13 firm shall have completed all responsibilities under the contract;
- 14 (2) a penalty clause under which the amount to be paid for
- 15 appraisal services is decreased for failure to complete specified
- 16 services within the specified time;
- 17 (3) a provision requiring the appraiser, or appraisal firm, to make
- 18 periodic reports to the township assessors (**if any**) involved;
- 19 (4) a provision stipulating the manner in which, and the time
- 20 intervals at which, the periodic reports referred to in subdivision
- 21 (3) of this subsection are to be made;
- 22 (5) a precise stipulation of what service or services are to be
- 23 provided and what class or classes of property are to be appraised;
- 24 (6) a provision stipulating that the contractor will generate
- 25 complete parcel characteristics and parcel assessment data in a
- 26 manner and format acceptable to the legislative services agency
- 27 and the department of local government finance; and
- 28 (7) a provision stipulating that the legislative services agency and
- 29 the department of local government finance have unrestricted
- 30 access to the contractor's work product under the contract.

31 The department of local government finance may devise other
 32 necessary provisions for the contracts in order to give effect to ~~the~~
 33 ~~provisions of~~ this chapter.

34 (c) In order to comply with the duties assigned to it by this section,
 35 the department of local government finance may develop:

- 36 (1) one (1) or more model contracts;
- 37 (2) one (1) contract with alternate provisions; or
- 38 (3) any combination of subdivisions (1) and (2).

39 The department may approve special contract language in order to meet
 40 any unusual situations.

41 SECTION 42. IC 6-1.1-4-22 IS AMENDED TO READ AS
 42 FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 22. (a) If any assessing

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1 official ~~or any county property tax assessment board of appeals~~
 2 assesses or reassesses any real property under ~~the provisions of this~~
 3 article, the official ~~or county property tax assessment board of appeals~~
 4 shall give notice to the taxpayer and the county assessor, by mail, of the
 5 amount of the assessment or reassessment.

6 (b) During a period of general reassessment, each township ~~or~~
 7 **county** assessor shall mail the notice required by this section within
 8 ninety (90) days after ~~he~~ **the assessor**:

9 (1) completes ~~his~~ **the** appraisal of a parcel; or

10 (2) receives a report for a parcel from a professional appraiser or
 11 professional appraisal firm.

12 SECTION 43. IC 6-1.1-4-25, AS AMENDED BY P.L.177-2005,
 13 SECTION 27, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 14 JULY 1, 2008]: Sec. 25. (a) Each township assessor **(if any) and each**
 15 **county assessor** shall keep the assessor's reassessment data and
 16 records current by securing the necessary field data and by making
 17 changes in the assessed value of real property as changes occur in the
 18 use of the real property. The township ~~or county~~ assessor's records
 19 shall at all times show the assessed value of real property in accordance
 20 with ~~the provisions of~~ this chapter. The township assessor shall ensure
 21 that the county assessor has full access to the assessment records
 22 maintained by the township assessor.

23 (b) The township assessor **(if any)** in a county having a consolidated
 24 city, **the county assessor if there are no township assessors in a**
 25 **county having a consolidated city**, or the county assessor in every
 26 other county, shall:

27 (1) maintain an electronic data file of:

28 (A) the parcel characteristics and parcel assessments of all
 29 parcels; and

30 (B) the personal property return characteristics and
 31 assessments by return;

32 for each township in the county as of each assessment date;

33 (2) maintain the electronic file in a form that formats the
 34 information in the file with the standard data, field, and record
 35 coding required and approved by:

36 (A) the legislative services agency; and

37 (B) the department of local government finance;

38 (3) transmit the data in the file with respect to the assessment date
 39 of each year before October 1 of the year to:

40 (A) the legislative services agency; and

41 (B) the department of local government finance;

42 in a manner that meets the data export and transmission

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requirements in a standard format, as prescribed by the office of technology established by IC 4-13.1-2-1 and approved by the legislative services agency; and

(4) resubmit the data in the form and manner required under this subsection, upon request of the legislative services agency or the department of local government finance, if data previously submitted under this subsection does not comply with the requirements of this subsection, as determined by the legislative services agency or the department of local government finance.

An electronic data file maintained for a particular assessment date may not be overwritten with data for a subsequent assessment date until a copy of an electronic data file that preserves the data for the particular assessment date is archived in the manner prescribed by the office of technology established by IC 4-13.1-2-1 and approved by the legislative services agency.

SECTION 44. IC 6-1.1-4-27.5, AS AMENDED BY P.L.219-2007, SECTION 13, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 27.5. (a) The auditor of each county shall establish a property reassessment fund. The county treasurer shall deposit all collections resulting from the property taxes that the county levies for the county's property reassessment fund.

(b) With respect to the general reassessment of real property that is to commence on July 1, 2009, the county council of each county shall, for property taxes due in 2006, 2007, 2008, and 2009, levy in each year against all the taxable property in the county an amount equal to one-fourth (1/4) of the remainder of:

(1) the estimated costs referred to in section 28.5(a) of this chapter; minus

(2) the amount levied under this section by the county council for property taxes due in 2004 and 2005.

(c) With respect to a general reassessment of real property that is to commence on July 1, 2014, and each fifth year thereafter, the county council of each county shall, for property taxes due in the year that the general reassessment is to commence and the four (4) years preceding that year, levy against all the taxable property in the county an amount equal to one-fifth (1/5) of the estimated costs of the general reassessment under section 28.5 of this chapter.

(d) The department of local government finance shall give to each county council notice, before January 1 in a year, of the tax levies required by this section for that year.

(e) The department of local government finance may raise or lower the property tax levy under this section for a year if the department

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determines it is appropriate because the estimated cost of:

(1) a general reassessment; or

(2) making annual adjustments under section 4.5 of this chapter; has changed.

(f) The county assessor or township assessor (**if any**) may petition the county fiscal body to increase the levy under subsection (b) or (c) to pay for the costs of:

(1) a general reassessment;

(2) verification under 50 IAC 21-3-2 of sales disclosure forms forwarded to

(A) the county assessor; or

(B) township assessors (**if any**);

under IC 6-1.1-5.5-3; or

(3) processing annual adjustments under section 4.5 of this chapter.

The assessor must document the needs and reasons for the increased funding.

(g) If the county fiscal body denies a petition under subsection (f), the assessor may appeal to the department of local government finance. The department of local government finance shall:

(1) hear the appeal; and

(2) determine whether the additional levy is necessary.

SECTION 45. IC 6-1.1-4-28.5, AS AMENDED BY P.L.219-2007, SECTION 14, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 28.5. (a) Money assigned to a property reassessment fund under section 27.5 of this chapter may be used only to pay the costs of:

(1) the general reassessment of real property, including the computerization of assessment records;

(2) payments to ~~county assessors; members of property tax assessment boards of appeals; or~~ assessing officials **and hearing officers for the county property tax assessment boards of appeals** under IC 6-1.1-35.2;

(3) the development or updating of detailed soil survey data by the United States Department of Agriculture or its successor agency;

(4) the updating of plat books;

(5) payments for the salary of permanent staff or for the contractual services of temporary staff who are necessary to assist ~~county assessors; members of a county property tax assessment board of appeals; and~~ assessing officials;

(6) making annual adjustments under section 4.5 of this chapter;

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1 and

2 (7) the verification under 50 IAC 21-3-2 of sales disclosure forms
3 forwarded to

4 ~~(A) the county assessor or~~

5 ~~(B) township assessors;~~

6 under IC 6-1.1-5.5-3.

7 Money in a property tax reassessment fund may not be transferred or
8 reassigned to any other fund and may not be used for any purposes
9 other than those set forth in this section.

10 (b) All counties shall use modern, detailed soil maps in the general
11 reassessment of agricultural land.

12 (c) The county treasurer of each county shall, in accordance with
13 IC 5-13-9, invest any money accumulated in the property reassessment
14 fund. Any interest received from investment of the money shall be paid
15 into the property reassessment fund.

16 (d) An appropriation under this section must be approved by the
17 fiscal body of the county after the review and recommendation of the
18 county assessor. However, in a county with ~~an elected a~~ township
19 assessor in every township, the county assessor does not review an
20 appropriation under this section, and only the fiscal body must approve
21 an appropriation under this section.

22 SECTION 46. IC 6-1.1-4-29 IS AMENDED TO READ AS
23 FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 29. (a) The expenses
24 of a reassessment, except those incurred by the department of local
25 government finance in performing its normal functions, shall be paid
26 by the county in which the reassessed property is situated. These
27 expenses, except for the expenses of a general reassessment, shall be
28 paid from county funds. The county auditor shall issue warrants for the
29 payment of reassessment expenses. No prior appropriations are
30 required in order for the auditor to issue warrants.

31 (b) An order of the department of local government finance
32 directing the reassessment of property shall contain an estimate of the
33 cost of making the reassessment. The ~~local~~ assessing officials in the
34 county, ~~assessor~~; the county property tax assessment board of appeals,
35 and the county auditor may not exceed the amount so estimated by the
36 department of local government finance.

37 SECTION 47. IC 6-1.1-4-31, AS AMENDED BY P.L.228-2005,
38 SECTION 11, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
39 JULY 1, 2008]: Sec. 31. (a) The department of local government
40 finance shall periodically check the conduct of:

41 (1) a general reassessment of property;

42 (2) work required to be performed by local officials under 50

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1 IAC 21; and

2 (3) other property assessment activities in the county, as
3 determined by the department.

4 The department of local government finance may inform township
5 assessors **(if any)**, county assessors, and the presidents of county
6 councils in writing if its check reveals that the general reassessment or
7 other property assessment activities are not being properly conducted,
8 work required to be performed by local officials under 50 IAC 21 is not
9 being properly conducted, or property assessments are not being
10 properly made.

11 (b) The failure of the department of local government finance to
12 inform local officials under subsection (a) shall not be construed as an
13 indication by the department that:

14 (1) the general reassessment or other property assessment
15 activities are being properly conducted;

16 (2) work required to be performed by local officials under 50
17 IAC 21 is being properly conducted; or

18 (3) property assessments are being properly made.

19 (c) If the department of local government finance:

20 (1) determines under subsection (a) that a general reassessment
21 or other assessment activities for a general reassessment year or
22 any other year are not being properly conducted; and

23 (2) informs:

24 (A) the township assessor **(if any)** of each affected township;

25 (B) the county assessor; and

26 (C) the president of the county council;

27 in writing under subsection (a);

28 the department may order a state conducted assessment or reassessment
29 under section 31.5 of this chapter to begin not less than sixty (60) days
30 after the date of the notice under subdivision (2). If the department
31 determines during the period between the date of the notice under
32 subdivision (2) and the proposed date for beginning the state conducted
33 assessment or reassessment that the general reassessment or other
34 assessment activities for the general reassessment are being properly
35 conducted, the department may rescind the order.

36 (d) If the department of local government finance:

37 (1) determines under subsection (a) that work required to be
38 performed by local officials under 50 IAC 21 is not being
39 properly conducted; and

40 (2) informs:

41 (A) the township assessor **(if any)** of each affected township;

42 (B) the county assessor; and

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(C) the president of the county council;
 in writing under subsection (a);
 the department may conduct the work or contract to have the work conducted to begin not less than sixty (60) days after the date of the notice under subdivision (2). If the department determines during the period between the date of the notice under subdivision (2) and the proposed date for beginning the work or having the work conducted that work required to be performed by local officials under 50 IAC 21 is being properly conducted, the department may rescind the order.

(e) If the department of local government finance contracts to have work conducted under subsection (d), the department shall forward the bill for the services to the county, and the county shall pay the bill under the same procedures that apply to county payments of bills for assessment or reassessment services under section 31.5 of this chapter.

SECTION 48. IC 6-1.1-4-31.5, AS ADDED BY P.L.228-2005, SECTION 12, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 31.5. ~~(a) As used in this section, "assessment official" means any of the following:~~

~~(1) A county assessor.~~

~~(2) A township assessor.~~

~~(3) A township trustee-assessor.~~

~~(b)~~ (a) As used in this section, "department" refers to the department of local government finance.

~~(c)~~ (b) If the department makes a determination and informs local officials under section 31(c) of this chapter, the department may order a state conducted assessment or reassessment in the county subject to the time limitation in that subsection.

~~(d)~~ (c) If the department orders a state conducted assessment or reassessment in a county, the department shall assume the duties of the county's **assessment assessing** officials. Notwithstanding sections 15 and 17 of this chapter, an **assessment assessing** official in a county subject to an order issued under this section may not assess property or have property assessed for the assessment or general reassessment. Until the state conducted assessment or reassessment is completed under this section, the assessment or reassessment duties of an **assessment assessing** official in the county are limited to providing the department or a contractor of the department the support and information requested by the department or the contractor.

~~(e)~~ (d) Before assuming the duties of a county's **assessment assessing** officials, the department shall transmit a copy of the department's order requiring a state conducted assessment or reassessment to the county's **assessment assessing** officials, the county

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fiscal body, the county auditor, and the county treasurer. Notice of the department's actions must be published one (1) time in a newspaper of general circulation published in the county. The department is not required to conduct a public hearing before taking action under this section.

~~(f)~~ **(e)** ~~Township and county officials~~ **An assessing official** in a county subject to an order issued under this section shall, at the request of the department or the department's contractor, make available and provide access to all:

- (1) data;
- (2) records;
- (3) maps;
- (4) parcel record cards;
- (5) forms;
- (6) computer software systems;
- (7) computer hardware systems; and
- (8) other information;

related to the assessment or reassessment of real property in the county. The information described in this subsection must be provided at no cost to the department or the contractor of the department. A failure to provide information requested under this subsection constitutes a failure to perform a duty related to an assessment or a general reassessment and is subject to IC 6-1.1-37-2.

~~(g)~~ **(f)** The department may enter into a contract with a professional appraising firm to conduct an assessment or reassessment under this section. If a county ~~or a township located in the county~~ entered into a contract with a professional appraising firm to conduct the county's assessment or reassessment before the department orders a state conducted assessment or reassessment in the county under this section, the contract:

- (1) is as valid as if it had been entered into by the department; and
- (2) shall be treated as the contract of the department.

~~(h)~~ **(g)** After receiving the report of assessed values from the appraisal firm acting under a contract described in subsection ~~(g)~~, **(f)**, the department shall give notice to the taxpayer and the county assessor, by mail, of the amount of the assessment or reassessment. The notice of assessment or reassessment:

- (1) is subject to appeal by the taxpayer under section 31.7 of this chapter; and
- (2) must include a statement of the taxpayer's rights under section 31.7 of this chapter.

~~(i)~~ **(h)** The department shall forward a bill for services provided

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under a contract described in subsection ~~(g)~~ (f) to the auditor of the county in which the state conducted reassessment occurs. The county shall pay the bill under the procedures prescribed by subsection ~~(j)~~ (i).

~~(j)~~ (i) A county subject to an order issued under this section shall pay the cost of a contract described in subsection ~~(g)~~, (f), without appropriation, from the county property reassessment fund. A contractor may periodically submit bills for partial payment of work performed under the contract. Notwithstanding any other law, a contractor is entitled to payment under this subsection for work performed under a contract if the contractor:

- (1) submits to the department a fully itemized, certified bill in the form required by IC 5-11-10-1 for the costs of the work performed under the contract;
- (2) obtains from the department:
 - (A) approval of the form and amount of the bill; and
 - (B) a certification that the billed goods and services have been received and comply with the contract; and
- (3) files with the county auditor:
 - (A) a duplicate copy of the bill submitted to the department;
 - (B) proof of the department's approval of the form and amount of the bill; and
 - (C) the department's certification that the billed goods and services have been received and comply with the contract.

The department's approval and certification of a bill under subdivision (2) shall be treated as conclusively resolving the merits of a contractor's claim. Upon receipt of the documentation described in subdivision (3), the county auditor shall immediately certify that the bill is true and correct without further audit, publish the claim as required by IC 36-2-6-3, and submit the claim to the county executive. The county executive shall allow the claim, in full, as approved by the department, without further examination of the merits of the claim in a regular or special session that is held not less than three (3) days and not more than seven (7) days after the completion of the publication requirements under IC 36-2-6-3. Upon allowance of the claim by the county executive, the county auditor shall immediately issue a warrant or check for the full amount of the claim approved by the department. Compliance with this subsection constitutes compliance with IC 5-11-6-1, IC 5-11-10, and IC 36-2-6. The determination and payment of a claim in compliance with this subsection is not subject to remonstrance and appeal. IC 36-2-6-4(f) and IC 36-2-6-9 do not apply to a claim submitted under this subsection. IC 5-11-10-1.6(d) applies to a fiscal officer who pays a claim in compliance with this subsection.

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1 ~~(k)~~ **(j)** Notwithstanding IC 4-13-2, a period of seven (7) days is
 2 permitted for each of the following to review and act under IC 4-13-2
 3 on a contract of the department entered into under this section:

- 4 (1) The commissioner of the Indiana department of
 5 administration.
 6 (2) The director of the budget agency.
 7 (3) The attorney general.

8 ~~(j)~~ **(k)** If money in the county's property reassessment fund is
 9 insufficient to pay for an assessment or reassessment conducted under
 10 this section, the department may increase the tax rate and tax levy of
 11 the county's property reassessment fund to pay the cost and expenses
 12 related to the assessment or reassessment.

13 ~~(m)~~ **(l)** The department or the contractor of the department shall use
 14 the land values determined under section 13.6 of this chapter for a
 15 county subject to an order issued under this section to the extent that
 16 the department or the contractor finds that the land values reflect the
 17 true tax value of land, as determined under this article and the rules of
 18 the department. If the department or the contractor finds that the land
 19 values determined for the county under section 13.6 of this chapter do
 20 not reflect the true tax value of land, the department or the contractor
 21 shall determine land values for the county that reflect the true tax value
 22 of land, as determined under this article and the rules of the
 23 department. Land values determined under this subsection shall be
 24 used to the same extent as if the land values had been determined under
 25 section 13.6 of this chapter. The department or the contractor of the
 26 department shall notify the county's ~~assessment~~ **assessing** officials of
 27 the land values determined under this subsection.

28 ~~(n)~~ **(m)** A contractor of the department may notify the department
 29 if:

- 30 (1) a county auditor fails to:
 31 (A) certify the contractor's bill;
 32 (B) publish the contractor's claim;
 33 (C) submit the contractor's claim to the county executive; or
 34 (D) issue a warrant or check for payment of the contractor's
 35 bill;

36 as required by subsection ~~(j)~~ **(i)** at the county auditor's first legal
 37 opportunity to do so;

- 38 (2) a county executive fails to allow the contractor's claim as
 39 legally required by subsection ~~(j)~~ **(i)** at the county executive's first
 40 legal opportunity to do so; or

- 41 (3) a person or an entity authorized to act on behalf of the county
 42 takes or fails to take an action, including failure to request an

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appropriation, and that action or failure to act delays or halts progress under this section for payment of the contractor's bill.

~~(o)~~ **(n)** The department, upon receiving notice under subsection ~~(n)~~ **(m)** from a contractor of the department, shall:

(1) verify the accuracy of the contractor's assertion in the notice that:

(A) a failure occurred as described in subsection ~~(n)(1)~~ **(m)(1)** or ~~(n)(2)~~; **(m)(2)**; or

(B) a person or an entity acted or failed to act as described in subsection ~~(n)(3)~~; **(m)(3)**; and

(2) provide to the treasurer of state the department's approval under subsection ~~(j)(2)(A)~~ **(i)(2)(A)** of the contractor's bill with respect to which the contractor gave notice under subsection ~~(n)~~; **(m)**.

~~(p)~~ **(o)** Upon receipt of the department's approval of a contractor's bill under subsection ~~(o)~~; **(n)**, the treasurer of state shall pay the contractor the amount of the bill approved by the department from money in the possession of the state that would otherwise be available for distribution to the county, including distributions from the property tax replacement fund or distribution of admissions taxes or wagering taxes.

~~(q)~~ **(p)** The treasurer of state shall withhold from the money that would be distributed under IC 4-33-12-6, IC 4-33-13-5, IC 6-1.1-21-4(b), or any other law to a county described in a notice provided under subsection ~~(n)~~ **(m)** the amount of a payment made by the treasurer of state to the contractor of the department under subsection ~~(p)~~; **(o)**. Money shall be withheld first from the money payable to the county under IC 6-1.1-21-4(b) and then from all other sources payable to the county.

~~(r)~~ **(q)** Compliance with subsections ~~(n)~~ **(m)** through ~~(q)~~ **(p)** constitutes compliance with IC 5-11-10.

~~(s)~~ **(r)** IC 5-11-10-1.6(d) applies to the treasurer of state with respect to the payment made in compliance with subsections ~~(n)~~ **(m)** through ~~(q)~~; **(p)**. This subsection and subsections ~~(n)~~ **(m)** through ~~(q)~~ **(p)** must be interpreted liberally so that the state shall, to the extent legally valid, ensure that the contractual obligations of a county subject to this section are paid. Nothing in this section shall be construed to create a debt of the state.

~~(t)~~ **(s)** The provisions of this section are severable as provided in IC 1-1-1-8(b).

SECTION 49. IC 6-1.1-4-31.6, AS ADDED BY P.L.228-2005, SECTION 13, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE

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JULY 1, 2008]: Sec. 31.6. (a) Subject to the other requirements of this section, the department of local government finance may:

(1) negotiate an addendum to a contract referred to in ~~section 31.5(g)~~ **section 31.5(f)** of this chapter that is treated as a contract of the department; or

(2) include provisions in a contract entered into by the department under ~~section 31.5(g)~~ **section 31.5(f)** of this chapter; to require the contractor of the department to represent the department in appeals initiated under section 31.7 of this chapter and to afford to taxpayers an opportunity to attend an informal hearing.

(b) The purpose of the informal hearing referred to in subsection (a) is to:

(1) discuss the specifics of the taxpayer's assessment or reassessment;

(2) review the taxpayer's property record card;

(3) explain to the taxpayer how the assessment or reassessment was determined;

(4) provide to the taxpayer information about the statutes, rules, and guidelines that govern the determination of the assessment or reassessment;

(5) note and consider objections of the taxpayer;

(6) consider all errors alleged by the taxpayer; and

(7) otherwise educate the taxpayer about:

(A) the taxpayer's assessment or reassessment;

(B) the assessment or reassessment process; and

(C) the assessment or reassessment appeal process under section 31.7 of this chapter.

(c) Following an informal hearing referred to in subsection (b), the contractor shall:

(1) make a recommendation to the department of local government finance as to whether a change in the reassessment is warranted; and

(2) if recommending a change under subdivision (1), provide to the department a statement of:

(A) how the changed assessment or reassessment was determined; and

(B) the amount of the changed assessment or reassessment.

(d) To preserve the right to appeal under section 31.7 of this chapter, a taxpayer must initiate the informal hearing process by notifying the department of local government finance or its designee of the taxpayer's intent to participate in an informal hearing referred to in subsection (b) not later than forty-five (45) days after the department

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of local government finance gives notice under ~~section 31.5(h)~~ **section 31.5(g)** of this chapter to taxpayers of the amount of the reassessment.

(e) The informal hearings referred to in subsection (b) must be conducted:

- (1) in the county where the property is located; and
- (2) in a manner determined by the department of local government finance.

(f) The department of local government finance shall:

- (1) consider the recommendation of the contractor under subsection (c); and
- (2) if the department accepts a recommendation that a change in the assessment or reassessment is warranted, accept or modify the recommended amount of the changed assessment or reassessment.

(g) The department of local government finance shall send a notice of the result of each informal hearing to:

- (1) the taxpayer;
- (2) the county auditor;
- (3) the county assessor; and
- (4) the township assessor (**if any**) of the township in which the property is located.

(h) A notice under subsection (g) must:

- (1) state whether the assessment or reassessment was changed as a result of the informal hearing; and
- (2) if the assessment or reassessment was changed as a result of the informal hearing:

(A) indicate the amount of the changed assessment or reassessment; and

(B) provide information on the taxpayer's right to appeal under section 31.7 of this chapter.

(i) If the department of local government finance does not send a notice under subsection (g) not later than two hundred seventy (270) days after the date the department gives notice of the amount of the assessment or reassessment under ~~section 31.5(h)~~ **section 31.5(g)** of this chapter:

(1) the department may not change the amount of the assessment or reassessment under the informal hearing process described in this section; and

(2) the taxpayer may appeal the assessment or reassessment under section 31.7 of this chapter.

(j) The department of local government finance may adopt rules to establish procedures for informal hearings under this section.

(k) Payment for an addendum to a contract under subsection (a)(1)

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1 is made in the same manner as payment for the contract under ~~section~~
 2 ~~31.5(i)~~ **section 31.5(h)** of this chapter.

3 SECTION 50. IC 6-1.1-4-31.7, AS AMENDED BY P.L.219-2007,
 4 SECTION 15, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 5 JULY 1, 2008]: Sec. 31.7. (a) As used in this section, "special master"
 6 refers to a person designated by the Indiana board under subsection (e).

7 (b) The notice of assessment or reassessment under ~~section 31.5(h)~~
 8 **section 31.5(g)** of this chapter is subject to appeal by the taxpayer to
 9 the Indiana board. The procedures and time limitations that apply to an
 10 appeal to the Indiana board of a determination of the department of
 11 local government finance do not apply to an appeal under this
 12 subsection. The Indiana board may establish applicable procedures and
 13 time limitations under subsection (l).

14 (c) In order to appeal under subsection (b), the taxpayer must:

15 (1) participate in the informal hearing process under section 31.6
 16 of this chapter;

17 (2) except as provided in section 31.6(i) of this chapter, receive
 18 a notice under section 31.6(g) of this chapter; and

19 (3) file a petition for review with the appropriate county assessor
 20 not later than thirty (30) days after:

21 (A) the date of the notice to the taxpayer under section 31.6(g)
 22 of this chapter; or

23 (B) the date after which the department may not change the
 24 amount of the assessment or reassessment under the informal
 25 hearing process described in section 31.6 of this chapter.

26 (d) The Indiana board may develop a form for petitions under
 27 subsection (c) that outlines:

28 (1) the appeal process;

29 (2) the burden of proof; and

30 (3) evidence necessary to warrant a change to an assessment or
 31 reassessment.

32 (e) The Indiana board may contract with, appoint, or otherwise
 33 designate the following to serve as special masters to conduct
 34 evidentiary hearings and prepare reports required under subsection (g):

35 (1) Independent, licensed appraisers.

36 (2) Attorneys.

37 (3) Certified level two or level three Indiana assessor-appraisers
 38 (including administrative law judges employed by the Indiana
 39 board).

40 (4) Other qualified individuals.

41 (f) Each contract entered into under subsection (e) must specify the
 42 appointee's compensation and entitlement to reimbursement for

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1 expenses. The compensation and reimbursement for expenses are paid
2 from the county property reassessment fund.

3 (g) With respect to each petition for review filed under subsection
4 (c), the special masters shall:

- 5 (1) set a hearing date;
- 6 (2) give notice of the hearing at least thirty (30) days before the
7 hearing date, by mail, to:
 - 8 (A) the taxpayer;
 - 9 (B) the department of local government finance;
 - 10 (C) the township assessor (**if any**); and
 - 11 (D) the county assessor;
- 12 (3) conduct a hearing and hear all evidence submitted under this
13 section; and
- 14 (4) make evidentiary findings and file a report with the Indiana
15 board.

16 (h) At the hearing under subsection (g):

- 17 (1) the taxpayer shall present:
 - 18 (A) the taxpayer's evidence that the assessment or
19 reassessment is incorrect;
 - 20 (B) the method by which the taxpayer contends the assessment
21 or reassessment should be correctly determined; and
 - 22 (C) comparable sales, appraisals, or other pertinent
23 information concerning valuation as required by the Indiana
24 board; and

25 (2) the department of local government finance shall present its
26 evidence that the assessment or reassessment is correct.

27 (i) The Indiana board may dismiss a petition for review filed under
28 subsection (c) if the evidence and other information required under
29 subsection (h)(1) is not provided at the hearing under subsection (g).

30 (j) The township assessor (**if any**) and the county assessor may
31 attend and participate in the hearing under subsection (g).

32 (k) The Indiana board may:

- 33 (1) consider the report of the special masters under subsection
34 (g)(4);
- 35 (2) make a final determination based on the findings of the special
36 masters without:
 - 37 (A) conducting a hearing; or
 - 38 (B) any further proceedings; and
- 39 (3) incorporate the findings of the special masters into the board's
40 findings in resolution of the appeal.

41 (l) The Indiana board may adopt rules under IC 4-22-2-37.1 to:

- 42 (1) establish procedures to expedite:

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- 1 (A) the conduct of hearings under subsection (g); and
 2 (B) the issuance of determinations of appeals under subsection
 3 (k); and

4 (2) establish deadlines:

- 5 (A) for conducting hearings under subsection (g); and
 6 (B) for issuing determinations of appeals under subsection (k).

7 (m) A determination by the Indiana board of an appeal under
 8 subsection (k) is subject to appeal to the tax court under IC 6-1.1-15.

9 SECTION 51. IC 6-1.1-4-39, AS AMENDED BY P.L.199-2005,
 10 SECTION 3, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 11 JULY 1, 2008]: Sec. 39. (a) For assessment dates after February 28,
 12 2005, except as provided in subsections (c) and (e), the true tax value
 13 of real property regularly used to rent or otherwise furnish residential
 14 accommodations for periods of thirty (30) days or more and that has
 15 more than four (4) rental units is the lowest valuation determined by
 16 applying each of the following appraisal approaches:

17 (1) Cost approach that includes an estimated reproduction or
 18 replacement cost of buildings and land improvements as of the
 19 date of valuation together with estimates of the losses in value
 20 that have taken place due to wear and tear, design and plan, or
 21 neighborhood influences.

22 (2) Sales comparison approach, using data for generally
 23 comparable property.

24 (3) Income capitalization approach, using an applicable
 25 capitalization method and appropriate capitalization rates that are
 26 developed and used in computations that lead to an indication of
 27 value commensurate with the risks for the subject property use.

28 (b) The gross rent multiplier method is the preferred method of
 29 valuing:

30 (1) real property that has at least one (1) and not more than four
 31 (4) rental units; and

32 (2) mobile homes assessed under IC 6-1.1-7.

33 (c) A township assessor **(if any) or the county assessor** is not
 34 required to appraise real property referred to in subsection (a) using the
 35 three (3) appraisal approaches listed in subsection (a) if the ~~township~~
 36 assessor and the taxpayer agree before notice of the assessment is given
 37 to the taxpayer under section 22 of this chapter to the determination of
 38 the true tax value of the property by the assessor using one (1) of those
 39 appraisal approaches.

40 (d) To carry out this section, the department of local government
 41 finance may adopt rules for assessors to use in gathering and
 42 processing information for the application of the income capitalization

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1 method and the gross rent multiplier method. A taxpayer must verify
 2 under penalties for perjury any information provided to the **township**
 3 **or county** assessor for use in the application of either method.

4 (e) The true tax value of low income rental property (as defined in
 5 section 41 of this chapter) is not determined under subsection (a). The
 6 assessment method prescribed in section 41 of this chapter is the
 7 exclusive method for assessment of that property. This subsection does
 8 not impede any rights to appeal an assessment.

9 SECTION 52. IC 6-1.1-4-39.5, AS ADDED BY P.L.233-2007,
 10 SECTION 22, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 11 JULY 1, 2008]: Sec. 39.5. (a) As used in this section, "qualified real
 12 property" means a riverboat (as defined in IC 4-33-2-17).

13 (b) Except as provided in subsection (c), the true tax value of
 14 qualified real property is the lowest valuation determined by applying
 15 each of the following appraisal approaches:

16 (1) Cost approach that includes an estimated reproduction or
 17 replacement cost of buildings and land improvements as of the
 18 date of valuation together with estimates of the losses in value
 19 that have taken place due to wear and tear, design and plan, or
 20 neighborhood influences using base prices determined under 50
 21 IAC 2.3 and associated guidelines published by the department.

22 (2) Sales comparison approach, using data for generally
 23 comparable property, excluding values attributable to licenses,
 24 fees, or personal property as determined under 50 IAC 4.2.

25 (3) Income capitalization approach, using an applicable
 26 capitalization method and appropriate capitalization rates that are
 27 developed and used in computations that lead to an indication of
 28 value commensurate with the risks for the subject property use.

29 (c) A township **or county** assessor is not required to appraise
 30 qualified real property using the three (3) appraisal approaches listed
 31 in subsection (b) if the township **or county** assessor and the taxpayer
 32 agree before notice of the assessment is given to the taxpayer under
 33 section 22 of this chapter to the determination of the true tax value of
 34 the property by the assessor using one (1) of those appraisal
 35 approaches.

36 (d) To carry out this section, the department of local government
 37 finance may adopt rules for assessors to use in gathering and
 38 processing information for the application of the income capitalization
 39 method. A taxpayer must verify under penalties for perjury any
 40 information provided to the assessor for use in the application of the
 41 income capitalization method.

42 SECTION 53. IC 6-1.1-5-8 IS AMENDED TO READ AS

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FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 8. Except as provided in section 9 of this chapter, the county auditor of each county shall annually prepare and deliver to the township assessor **(if any) or the county assessor** a list of all real property entered in the township **or county** as of the assessment date. The county auditor shall deliver the list within thirty (30) days after the assessment date. The county auditor shall prepare the list in the form prescribed or approved by the department of local government finance.

SECTION 54. IC 6-1.1-5-9 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 9. ~~Except as provided in section 4(b) of this chapter, for all civil townships in which~~ **In a county containing** a consolidated city: ~~is situated;~~

(1) the township assessor has the duties and authority described in sections 1 through 8 of this chapter; **and**

(2) **the county assessor has the duties and authority described in sections 1 through 8 of this chapter for a township for which there is no township assessor.**

These duties and authority include effecting the transfer of title to real property and preparing, maintaining, approving, correcting, indexing, and publishing the list or record of, or description of title to, real property. If a court renders a judgment for the partition or transfer of real property located in ~~one (1) of these townships,~~ **a county containing a consolidated city**, the clerk of the court shall deliver the transcript to the ~~township~~ **county** assessor.

SECTION 55. IC 6-1.1-5-9.1 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 9.1. (a) Except:

(1) as provided in subsection (b); and

(2) for civil townships described in section 9 of this chapter;

and notwithstanding the provisions of sections 1 through 8 of this chapter, for all other civil townships having a population of thirty-five thousand (35,000) or more, for a civil township that falls below a population of thirty-five thousand (35,000) at a federal decennial census that takes effect after December 31, 2001, and for all other civil townships in which a city of the second class is located, the township assessor, **or the county assessor if there is no township assessor for the township**, shall make the real property lists and the plats described in sections 1 through 8 of this chapter.

(b) In a civil township that attains a population of thirty-five thousand (35,000) or more at a federal decennial census that takes effect after December 31, 2001, the county auditor shall make the real property lists and the plats described in sections 1 through 8 of this chapter unless the township assessor determines to assume the duty

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from the county auditor.

(c) With respect to townships in which the township assessor makes the real property lists and the plats described in sections 1 through 8 of this chapter, the county auditor shall, upon completing the tax duplicate, return the real property lists to the township assessor for the continuation of the lists by the assessor. If land located in one (1) of these townships is platted, the plat shall be presented to the township assessor instead of the county auditor, before it is recorded. The township assessor shall then enter the lots or parcels described in the plat on the tax lists in lieu of the land included in the plat.

SECTION 56. IC 6-1.1-5-10 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 10. If a township assessor, **or the county assessor if there is no township assessor for the township**, believes that it is necessary to obtain an accurate description of a specific lot or tract, ~~which is situated in the township he serves~~, the assessor may demand in writing that the owner or occupant of the lot or tract deliver all the title papers in ~~his~~ **the owner's or occupant's** possession to the assessor for ~~his~~ **the assessor's** examination. If the person fails to deliver the title papers to the assessor at ~~his~~ **the assessor's** office within five (5) days after the demand is mailed, the assessor shall prepare the real property list according to the best information ~~he~~ **the assessor** can obtain. For that purpose, the assessor may examine, under oath, any person ~~whom he~~ **the assessor** believes has any knowledge relevant to the issue.

SECTION 57. IC 6-1.1-5-11 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 11. (a) In order to determine the quantity of land contained within a tract, an assessor shall follow the rules contained in this section.

(b) Except as provided in subsection (c), ~~of this section~~, the assessor shall recognize the quantity of land stated in a deed or patent if the owner or person in whose name the property is listed holds the land by virtue of:

- (1) a deed from another party or from this state; or
- (2) a patent from the United States.

(c) If land described in subsection (b) ~~of this section~~ has been surveyed subsequent to the survey made by the United States and if the township assessor (**or the county assessor if there is no township assessor for the township**) is satisfied that the tract contains a different quantity of land than is stated in the patent or deed, the assessor shall recognize the quantity of land stated in the subsequent survey.

(d) Except as provided in ~~subsection (c) of this section~~, **subsection**

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(f), a township assessor (or the county assessor if there is no township assessor for the township) shall demand in writing that the owner of a tract, or person in whose name the land is listed, have the tract surveyed and that ~~he~~ **the owner or person in whose name the land is listed** return a sworn certificate from the surveyor stating the quantity of land contained in the tract if:

- (1) the land was within the French or Clark's grant; and
- (2) the party holds the land under original entry or survey.

(e) If the party fails to return the certificate **under subsection (d)** within thirty (30) days after the demand is mailed, the assessor shall have a surveyor survey the land. The expenses of a survey made under this subsection shall be paid for from the county treasury. However, the county auditor shall charge the survey expenses against the land, and the expenses shall be collected with the taxes payable in the succeeding year.

~~(e)~~ (f) A township assessor (or the county assessor if there is no township assessor for the township) shall not demand a survey of land described in subsection (d) ~~of this section~~ if:

- (1) the owner or holder of the land has previously had it surveyed and presents to the assessor a survey certificate which states the quantity of land; or
- (2) the assessor is satisfied from other competent evidence, given under oath or affirmation, that the quantity of land stated in the original survey is correct.

SECTION 58. IC 6-1.1-5-14, AS AMENDED BY P.L.88-2005, SECTION 9, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 14. Not later than May 15, each ~~assessing official~~ **township assessor (if any) in the county** shall prepare and deliver to the county assessor a detailed list of the real property listed for taxation in the township. On or before July 1 of each year, each county assessor shall, under oath, prepare and deliver to the county auditor a detailed list of the real property listed for taxation in the county. In a county with an elected township assessor in every township the township assessor shall prepare the real property list. The ~~assessing officials and the county township~~ assessor shall prepare the list in the form prescribed by the department of local government finance. The township assessor shall ensure that the county assessor has full access to the assessment records maintained by the township assessor.

SECTION 59. IC 6-1.1-5-15, AS AMENDED BY P.L.228-2005, SECTION 15, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 15. (a) Except as provided in subsection (b), before an owner of real property demolishes, structurally modifies, or

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1 improves it at a cost of more than five hundred dollars (\$500) for
 2 materials or labor, or both, the owner or the owner's agent shall file
 3 with the area plan commission or the county assessor in the county
 4 where the property is located an assessment registration notice on a
 5 form prescribed by the department of local government finance.

6 (b) If the owner of the real property, or the person performing the
 7 work for the owner, is required to obtain a permit from an agency or
 8 official of the state or a political subdivision for the demolition,
 9 structural modification, or improvement, the owner or the person
 10 performing the work for the owner is not required to file an assessment
 11 registration notice.

12 (c) Each state or local government official or agency shall, before
 13 the tenth day of each month, deliver a copy of each permit described in
 14 subsection (b) to the assessor of the county in which the real property
 15 to be improved is situated. Each area plan commission shall, before the
 16 tenth day of each month, deliver a copy of each assessment registration
 17 notice described in subsection (a) to the assessor of the county where
 18 the property is located.

19 (d) Before the last day of each month, the county assessor shall
 20 distribute a copy of each assessment registration notice filed under
 21 subsection (a) or permit received under subsection (b) to the assessor
 22 **(if any)** of the township in which the real property to be demolished,
 23 modified, or improved is situated.

24 (e) A fee of five dollars (\$5) shall be charged by the area plan
 25 commission or the county assessor for the filing of the assessment
 26 registration notice. All fees collected under this subsection shall be
 27 deposited in the county property reassessment fund.

28 (f) A township or county assessor shall immediately notify the
 29 county treasurer if the assessor discovers property that has been
 30 improved or structurally modified at a cost of more than five hundred
 31 dollars (\$500) and the owner of the property has failed to obtain the
 32 required building permit or to file an assessment registration notice.

33 (g) Any person who fails to:

- 34 (1) file the registration notice required by subsection (a); or
- 35 (2) obtain a building permit described in subsection (b);

36 before demolishing, structurally modifying, or improving real property
 37 is subject to a civil penalty of one hundred dollars (\$100). The county
 38 treasurer shall include the penalty on the person's property tax
 39 statement and collect it in the same manner as delinquent personal
 40 property taxes under IC 6-1.1-23. However, if a person files a late
 41 registration notice, the person shall pay the fee, if any, and the penalty
 42 to the area plan commission or the county assessor at the time the

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1 person files the late registration notice.

2 SECTION 60. IC 6-1.1-5.5-3, AS AMENDED BY P.L.219-2007,
3 SECTION 16, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
4 JULY 1, 2008]: Sec. 3. (a) For purposes of this section, "party"
5 includes:

6 (1) a seller of property that is exempt under the seller's ownership;
7 or

8 (2) a purchaser of property that is exempt under the purchaser's
9 ownership;

10 from property taxes under IC 6-1.1-10.

11 (b) Before filing a conveyance document with the county auditor
12 under IC 6-1.1-5-4, all the parties to the conveyance must do the
13 following:

14 (1) Complete and sign a sales disclosure form as prescribed by the
15 department of local government finance under section 5 of this
16 chapter. All the parties may sign one (1) form, or if all the parties
17 do not agree on the information to be included on the completed
18 form, each party may sign and file a separate form.

19 (2) Before filing a sales disclosure form with the county auditor,
20 submit the sales disclosure form to the county assessor. The
21 county assessor must review the accuracy and completeness of
22 each sales disclosure form submitted immediately upon receipt of
23 the form and, if the form is accurate and complete, stamp the form
24 as eligible for filing with the county auditor and return the form
25 to the appropriate party for filing with the county auditor. If
26 multiple forms are filed in a short period, the county assessor
27 shall process the forms as quickly as possible. For purposes of this
28 subdivision, a sales disclosure form is considered to be accurate
29 and complete if:

30 (A) the county assessor does not have substantial evidence
31 when the form is reviewed under this subdivision that
32 information in the form is inaccurate; and

33 (B) the form:

34 (i) substantially conforms to the sales disclosure form
35 prescribed by the department of local government finance
36 under section 5 of this chapter; and

37 (ii) is submitted to the county assessor in a format usable to
38 the county assessor.

39 (3) File the sales disclosure form with the county auditor.

40 (c) ~~Except as provided in subsection (d);~~ The auditor shall forward
41 each sales disclosure form to the county assessor. The county assessor
42 shall retain the forms for five (5) years. The county assessor shall

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forward the sales disclosure form data to the department of local government finance and the legislative services agency in an electronic format specified jointly by the department of local government finance and the legislative services agency. The county assessor shall forward a copy of the sales disclosure forms to the township assessors in the county. The forms may be used by the county assessing officials, the department of local government finance, and the legislative services agency for the purposes established in IC 6-1.1-4-13.6, sales ratio studies, equalization, adoption of rules under IC 6-1.1-31-3 and IC 6-1.1-31-6, and any other authorized purpose.

(d) In a county containing a consolidated city, the auditor shall forward the sales disclosure form to the appropriate township assessor **(if any)**. The township **or county** assessor shall forward the sales disclosure form to the department of local government finance and the legislative services agency in an electronic format specified jointly by the department of local government finance and the legislative services agency. The forms may be used by the county assessing officials, the department of local government finance, and the legislative services agency for the purposes established in IC 6-1.1-4-13.6, sales ratio studies, equalization, adoption of rules under IC 6-1.1-31-3 and IC 6-1.1-31-6, and any other authorized purpose.

(e) If a sales disclosure form includes the telephone number or Social Security number of a party, the telephone number or Social Security number is confidential.

(f) County assessing officials and other local officials may not establish procedures or requirements concerning sales disclosure forms that substantially differ from the procedures and requirements of this chapter.

SECTION 61. IC 6-1.1-5.5-12 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 12. (a) A party to a conveyance who:

(1) is required to file a sales disclosure form under this chapter; and

(2) fails to file a sales disclosure form at the time and in the manner required by this chapter;

is subject to a penalty in the amount determined under subsection (b).

(b) The amount of the penalty under subsection (a) is the greater of:

(1) one hundred dollars (\$100); or

(2) twenty-five thousandths percent (0.025%) of the sale price of the real property transferred under the conveyance document.

(c) The township assessor **(if any)** in a county containing a consolidated city, ~~or~~ the county assessor ~~in~~ **for a township in a county**

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1 **for which there is no township assessor, or the county assessor for**
 2 **any other county, shall:**

- 3 (1) determine the penalty imposed under this section;
 4 (2) assess the penalty to the party to a conveyance; and
 5 (3) notify the party to the conveyance that the penalty is payable
 6 not later than thirty (30) days after notice of the assessment.

7 (d) The county auditor shall:

- 8 (1) collect the penalty imposed under this section;
 9 (2) deposit penalty collections as required under section 4 of this
 10 chapter; and
 11 (3) notify the county prosecuting attorney of delinquent payments.

12 (e) The county prosecuting attorney shall initiate an action to
 13 recover a delinquent penalty under this section. In a successful action
 14 against a person for a delinquent penalty, the court shall award the
 15 county prosecuting attorney reasonable attorney's fees.

16 SECTION 62. IC 6-1.1-7-3 IS AMENDED TO READ AS
 17 FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 3. A person who
 18 permits a mobile home to be placed on any land which ~~he~~ **the person**
 19 owns, possesses, or controls shall report that fact to the assessor of the
 20 township in which the land is located, **or the county assessor if there**
 21 **is no township assessor for the township**, within ten (10) days after
 22 the mobile home is placed on the land. The ten (10) day period
 23 commences the day after the day that the mobile home is placed upon
 24 the land.

25 SECTION 63. IC 6-1.1-7-5 IS AMENDED TO READ AS
 26 FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 5. A mobile home
 27 which is subject to taxation under this chapter shall be assessed by the
 28 assessor of the township within which the place of assessment is
 29 located, **or the county assessor if there is no township assessor for**
 30 **the township**. Each township assessor ~~of a county and the county~~
 31 **assessor** shall certify the assessments of mobile homes to the county
 32 auditor in the same manner provided for the certification of personal
 33 property assessments. The township **or county** assessor shall make this
 34 certification on the forms prescribed by the department of local
 35 government finance.

36 SECTION 64. IC 6-1.1-8-23 IS AMENDED TO READ AS
 37 FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 23. Each year a public
 38 utility company shall file a statement with the assessor **(if any)** of each
 39 township and county assessor of each county in which the company's
 40 property is located. The company shall file the statement on the form
 41 prescribed by the department of local government finance. The
 42 statement shall contain a description of the company's tangible personal

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property located in the township **or county**.

SECTION 65. IC 6-1.1-8-24, AS AMENDED BY P.L.88-2005, SECTION 10, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 24. (a) Each year a township assessor, **or the county assessor if there is no township assessor for the township**, shall assess the fixed property ~~which that~~ as of the assessment date of that year is:

(1) owned or used by a public utility company; and

(2) located in the township ~~the township assessor serves~~. **or county.**

(b) The township **or county** assessor shall determine the assessed value of fixed property. ~~The A~~ township assessor shall certify the assessed values to the county assessor on or before April 1 of the year of assessment. However, in a county with ~~an elected a~~ township assessor in every township the township assessor shall certify the list to the department of local government finance. The county assessor shall review the assessed values and shall certify the assessed values to the department of local government finance on or before April 10 of ~~the that year. of assessment.~~

SECTION 66. IC 6-1.1-8-33 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 33. A public utility company may appeal a township **or county** assessor's assessment of fixed property in the same manner that it may appeal a township **or county** assessor's assessment of tangible property under ~~IC 1971~~; IC 6-1.1-15.

SECTION 67. IC 6-1.1-8-39 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 39. The annual assessments of a public utility company's property are presumed to include all the company's property which is subject to taxation under this chapter. However, this presumption does not preclude the subsequent assessment of a specific item of tangible property which is clearly shown to have been omitted from the assessments for that year. The appropriate township assessor, **or the county assessor if there is no township assessor for the township**, shall make assessments of omitted fixed property. The department of local government finance shall make assessments of omitted distributable property. However, the department of local government finance may not assess omitted distributable property after the expiration of ten (10) years from the last day of the year in which the assessment should have been made.

SECTION 68. IC 6-1.1-8.5-7 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 7. (a) The township assessor **(if any)** of each township in a qualifying county shall notify

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the department of local government finance of a newly constructed industrial facility that is located in the township served by the township assessor. **The county assessor shall perform this duty for a township in a qualifying county if there is no township assessor for the township.**

(b) Each building commissioner in a qualifying county shall notify the department of local government finance of a newly constructed industrial facility that is located in the jurisdiction served by the building commissioner.

(c) The department of local government finance shall schedule an assessment under this chapter of a newly constructed industrial facility within six (6) months after receiving notice of the construction ~~from the appropriate township assessor or building commissioner.~~ **under this section.**

SECTION 69. IC 6-1.1-9-1, AS AMENDED BY P.L.219-2007, SECTION 23, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 1. If a township assessor (**if any**), county assessor, or county property tax assessment board of appeals believes that any taxable tangible property has been omitted from or undervalued on the assessment rolls or the tax duplicate for any year or years, the official or board shall give written notice under IC 6-1.1-3-20 or IC 6-1.1-4-22 of the assessment or increase in assessment. The notice shall contain a general description of the property and a statement describing the taxpayer's right to a review with the county property tax assessment board of appeals under IC 6-1.1-15-1.

SECTION 70. IC 6-1.1-9-6 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 6. The county assessor shall obtain from the county auditor or the township assessors (**if any**) all returns for tangible property made by the township assessors of the county and all assessment lists, schedules, statements, maps, and other books and papers filed with the county auditor by the township assessors. For purposes of discovering undervalued or omitted property, the county assessor shall carefully examine the county tax duplicates and all other pertinent records and papers of the county auditor, treasurer, recorder, clerk, sheriff, and surveyor. The county assessor shall, in the manner prescribed in this article, assess all omitted or undervalued tangible property which is subject to assessment.

SECTION 71. IC 6-1.1-10-10 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 10. (a) The owner of an industrial waste control facility who wishes to obtain the exemption provided in section 9 of this chapter shall file an exemption claim

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1 **along** with the ~~assessor of the township in which the property is located~~
 2 ~~when he files his owner's~~ annual personal property return. The claim
 3 shall describe and state the assessed value of the property for which an
 4 exemption is claimed.

5 (b) The owner shall, by registered or certified mail, forward a copy
 6 of the exemption claim to the department of environmental
 7 management. The department shall acknowledge its receipt of the
 8 claim.

9 (c) The department of environmental management may investigate
 10 any claim. The department may also determine if the property for
 11 which the exemption is claimed is being utilized as an industrial waste
 12 control facility. Within one hundred twenty (120) days after a claim is
 13 mailed to the department, the department may certify its written
 14 determination to the township **or county** assessor with whom the claim
 15 was filed.

16 (d) The determination of the department remains in effect:

17 (1) as long as the owner owns the property and uses the property
 18 as an industrial waste control facility; or

19 (2) for five (5) years;

20 whichever is less. In addition, during the five (5) years after the
 21 department's determination the owner of the property must notify the
 22 **township county** assessor and the department in writing if any of the
 23 property on which the department's determination was based is
 24 disposed of or removed from service as an industrial waste control
 25 facility.

26 (e) The department may revoke a determination if the department
 27 finds that the property is not predominantly used as an industrial waste
 28 control facility.

29 (f) The township **or county** assessor, in accord with the
 30 determination of the department, shall allow or deny in whole or in part
 31 each exemption claim. However, if the owner provides the assessor
 32 with proof that a copy of the claim has been mailed to the department,
 33 and if the department has not certified a determination to the assessor
 34 within one hundred twenty (120) days after the claim has been mailed
 35 to the department, the assessor shall allow the total exemption claimed
 36 by the owner.

37 (g) The assessor shall reduce the assessed value of the owner's
 38 personal property for the year for which an exemption is claimed by the
 39 amount of exemption allowed.

40 SECTION 72. IC 6-1.1-10-13 IS AMENDED TO READ AS
 41 FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 13. (a) The owner of
 42 personal property which is part of a stationary or unlicensed mobile air

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pollution control system who wishes to obtain the exemption provided in section 12 of this chapter shall claim the exemption on ~~his the~~ **owner's** annual personal property return. ~~which he files with the assessor of the township in which the property is located.~~ On the return, the owner shall describe and state the assessed value of the property for which the exemption is claimed.

(b) The township **or county** assessor shall:

(1) review the exemption claim; and ~~he shall~~

(2) allow or deny it in whole or in part.

In making ~~his the~~ decision, the township **or county** assessor shall consider the requirements stated in section 12 of this chapter.

(c) The township **or county** assessor shall reduce the assessed value of the owner's personal property for the year for which the exemption is claimed by the amount of exemption allowed.

SECTION 73. IC 6-1.1-10-14 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 14. The action taken by a township **or county** assessor on an exemption claim filed under section 10 or ~~section~~ 13 of this chapter shall be treated as an assessment of personal property. Thus, the assessor's action is subject to all the provisions of this article pertaining to notice, review, or appeal of personal property assessments.

SECTION 74. IC 6-1.1-10-31.7 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 31.7. (a) Subject to subsection (c), in order to claim a property tax exemption under section 31.4, 31.5, or 31.6 of this chapter, the owner or possessor of:

(1) a truck chassis under section 31.4 of this chapter;

(2) a passenger motor vehicle under section 31.5 of this chapter;
or

(3) a school bus body or chassis under section 31.6 of this chapter;

must file a claim for an exemption at the same time that the taxpayer is required to file a personal property tax return.

(b) A claim for exemption under this section must be filed on a form:

(1) prescribed by the department of local government finance; and

(2) containing the following information:

(A) A description of the property claimed to be exempt in sufficient detail to afford identification of the property.

(B) A statement indicating the ownership and the possession of the property.

(C) The grounds for claiming the exemption.

(D) The full name and address of the applicant.

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(E) Any additional information that the department of local government finance may require that is:

- (i) reasonably related to the exemption; and
- (ii) necessary to determine the exemption.

(c) Notwithstanding subsection (b), an owner or a possessor may claim an exemption for a chassis or vehicle under this section without filing the form required under subsection (b) if:

- (1) before March 1 the owner or possessor of the chassis or vehicle identifies the chassis or vehicle, by chassis or vehicle identification number, as a chassis or vehicle to be used to fulfill an order from an out-of-state dealer; and
- (2) the owner or possessor of the chassis or vehicle submits with the owner's or possessor's personal property return a list that:
 - (A) gives the chassis or vehicle identification number of each chassis or vehicle claimed to be exempt under subdivision (1); and
 - (B) identifies the order from an out-of-state dealer that corresponds to each chassis or vehicle listed.

(d) If, upon the request of ~~the local~~ ~~an~~ assessing official ~~a county assessor; a member of the county property tax assessment board of appeals;~~ or the department of local government finance, the owner or possessor is unable to verify that the chassis or vehicle was used to fulfill the identified order, an exemption claimed under subsection (c) shall be denied.

SECTION 75. IC 6-1.1-10.1-11 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 11. (a) A high impact business that desires to obtain the property tax credit provided by section 10 of this chapter must file a certified credit application, on forms prescribed by the department of local government finance, with the auditor of the county in which the inventory is located. The credit application must be filed on or before May 15 each year. If the high impact business obtains a filing extension under IC 6-1.1-3-7(b) for any year, the application for the year must be filed by the extended due date for that year.

(b) The property tax credit application required by this section must contain the following information:

- (1) The name of the high impact business owning the inventory.
- (2) A description of the inventory for which a property tax credit is claimed in sufficient detail to afford identification.
- (3) The assessed value of the inventory subject to the property tax credit.
- (4) Any other information considered necessary by the department

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of local government finance.

(c) On verification of the correctness of a property tax credit application by the ~~assessors~~ **assessor** of the ~~townships~~ **township** in which the inventory is located, **or the county assessor if there is no township assessor for the township**, the county auditor shall grant the property tax credit.

(d) The property tax credit and the period of the credit provided for inventory under section 10 of this chapter are not affected by a change in the ownership of the high impact business if the new owner of the high impact business owning the inventory:

(1) continues the business operation of the high impact business within the commission's jurisdiction and maintains employment levels within the commission's jurisdiction consistent with the certification and pledge required under section 9(a) of this chapter; and

(2) files an application in the manner provided by subsections (a) and (b).

SECTION 76. IC 6-1.1-11-3, AS AMENDED BY P.L.219-2007, SECTION 24, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 3. (a) Subject to subsections (e), (f), and (g), an owner of tangible property who wishes to obtain an exemption from property taxation shall file a certified application in duplicate with the county assessor of the county in which the property that is the subject of the exemption is located. The application must be filed annually on or before May 15 on forms prescribed by the department of local government finance. Except as provided in sections 1, 3.5, and 4 of this chapter, the application applies only for the taxes imposed for the year for which the application is filed.

(b) The authority for signing an exemption application may not be delegated by the owner of the property to any other person except by an executed power of attorney.

(c) An exemption application which is required under this chapter shall contain the following information:

(1) A description of the property claimed to be exempt in sufficient detail to afford identification.

(2) A statement showing the ownership, possession, and use of the property.

(3) The grounds for claiming the exemption.

(4) The full name and address of the applicant.

(5) For the year that ends on the assessment date of the property, identification of:

(A) each part of the property used or occupied; and

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(B) each part of the property not used or occupied;
for one (1) or more exempt purposes under IC 6-1.1-10 during the
time the property is used or occupied.

(6) Any additional information which the department of local
government finance may require.

(d) A person who signs an exemption application shall attest in
writing and under penalties of perjury that, to the best of the person's
knowledge and belief, a predominant part of the property claimed to be
exempt is not being used or occupied in connection with a trade or
business that is not substantially related to the exercise or performance
of the organization's exempt purpose.

(e) An owner must file with an application for exemption of real
property under subsection (a) or section 5 of this chapter a copy of the
~~township~~ assessor's record kept under IC 6-1.1-4-25(a) that shows the
calculation of the assessed value of the real property for the assessment
date for which the exemption is claimed. Upon receipt of the
exemption application, the county assessor shall examine that record
and determine if the real property for which the exemption is claimed
is properly assessed. If the county assessor determines that the real
property is not properly assessed, the county assessor shall: ~~direct the~~
~~township assessor of the township in which the real property is located~~
to:

(1) properly assess the real property **or direct the township
assessor to properly assess the real property;** and

(2) notify the ~~county assessor and~~ county auditor of the proper
assessment **or direct the township assessor to notify the county
auditor of the proper assessment.**

(f) If the county assessor determines that the applicant has not filed
with an application for exemption a copy of the record referred to in
subsection (e), the county assessor shall notify the applicant in writing
of that requirement. The applicant then has thirty (30) days after the
date of the notice to comply with that requirement. The county property
tax assessment board of appeals shall deny an application described in
this subsection if the applicant does not comply with that requirement
within the time permitted under this subsection.

(g) This subsection applies whenever a law requires an exemption
to be claimed on or in an application accompanying a personal property
tax return. The claim or application may be filed on or with a personal
property tax return not more than thirty (30) days after the filing date
for the personal property tax return, regardless of whether an extension
of the filing date has been granted under IC 6-1.1-3-7.

SECTION 77. IC 6-1.1-12-20, AS AMENDED BY P.L.154-2006,

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SECTION 19, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 20. (a) A property owner who desires to obtain the deduction provided by section 18 of this chapter must file a certified deduction application, on forms prescribed by the department of local government finance, with the auditor of the county in which the rehabilitated property is located. The application may be filed in person or by mail. If mailed, the mailing must be postmarked on or before the last day for filing. Except as provided in subsection (b), the application must be filed before June 11 of the year in which the addition to assessed value is made.

(b) If notice of the addition to assessed value for any year is not given to the property owner before May 11 of that year, the application required by this section may be filed not later than thirty (30) days after the date such a notice is mailed to the property owner at the address shown on the records of the township **or county** assessor.

(c) The application required by this section shall contain the following information:

- (1) A description of the property for which a deduction is claimed in sufficient detail to afford identification.
- (2) Statements of the ownership of the property.
- (3) The assessed value of the improvements on the property before rehabilitation.
- (4) The number of dwelling units on the property.
- (5) The number of dwelling units rehabilitated.
- (6) The increase in assessed value resulting from the rehabilitation. ~~and~~
- (7) The amount of deduction claimed.

(d) A deduction application filed under this section is applicable for the year in which the increase in assessed value occurs and for the immediately following four (4) years without any additional application being filed.

(e) On verification of an application by the assessor of the township in which the property is located, **or the county assessor if there is no township assessor for the township**, the county auditor shall make the deduction.

SECTION 78. IC 6-1.1-12-24, AS AMENDED BY P.L.154-2006, SECTION 20, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 24. (a) A property owner who desires to obtain the deduction provided by section 22 of this chapter must file a certified deduction application, on forms prescribed by the department of local government finance, with the auditor of the county in which the property is located. The application may be filed in person or by mail.

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1 If mailed, the mailing must be postmarked on or before the last day for
 2 filing. Except as provided in subsection (b), the application must be
 3 filed before June 11 of the year in which the addition to assessed
 4 valuation is made.

5 (b) If notice of the addition to assessed valuation for any year is not
 6 given to the property owner before May 11 of that year, the application
 7 required by this section may be filed not later than thirty (30) days after
 8 the date such a notice is mailed to the property owner at the address
 9 shown on the records of the township **or county** assessor.

10 (c) The application required by this section shall contain the
 11 following information:

12 (1) The name of the property owner.

13 (2) A description of the property for which a deduction is claimed
 14 in sufficient detail to afford identification.

15 (3) The assessed value of the improvements on the property
 16 before rehabilitation.

17 (4) The increase in the assessed value of improvements resulting
 18 from the rehabilitation. ~~and~~

19 (5) The amount of deduction claimed.

20 (d) A deduction application filed under this section is applicable for
 21 the year in which the addition to assessed value is made and in the
 22 immediate following four (4) years without any additional application
 23 being filed.

24 (e) On verification of the correctness of an application by the
 25 assessor of the township in which the property is located, **or the**
 26 **county assessor if there is no township assessor for the township,**
 27 the county auditor shall make the deduction.

28 SECTION 79. IC 6-1.1-12-27.1, AS AMENDED BY P.L.183-2007,
 29 SECTION 7, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 30 JULY 1, 2008]: Sec. 27.1. Except as provided in section 36 of this
 31 chapter, a person who desires to claim the deduction provided by
 32 section 26 of this chapter must file a certified statement in duplicate,
 33 on forms prescribed by the department of local government finance,
 34 with the auditor of the county in which the real property or mobile
 35 home is subject to assessment. With respect to real property, the person
 36 must file the statement during the twelve (12) months before June 11
 37 of each year for which the person desires to obtain the deduction. With
 38 respect to a mobile home which is not assessed as real property, the
 39 person must file the statement during the twelve (12) months before
 40 March 31 of each year for which the person desires to obtain the
 41 deduction. The statement may be filed in person or by mail. If mailed,
 42 the mailing must be postmarked on or before the last day for filing. On

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1 verification of the statement by the assessor of the township in which
 2 the real property or mobile home is subject to assessment, **or the**
 3 **county assessor if there is no township assessor for the township,**
 4 the county auditor shall allow the deduction.

5 SECTION 80. IC 6-1.1-12-28.5, AS AMENDED BY P.L.137-2007,
 6 SECTION 2, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 7 JULY 1, 2008]: Sec. 28.5. (a) For purposes of this section:

8 (1) "Hazardous waste" has the meaning set forth in
 9 IC 13-11-2-99(a) and includes a waste determined to be a
 10 hazardous waste under IC 13-22-2-3(b).

11 (2) "Resource recovery system" means tangible property directly
 12 used to dispose of solid waste or hazardous waste by converting
 13 it into energy or other useful products.

14 (3) "Solid waste" has the meaning set forth in IC 13-11-2-205(a)
 15 but does not include dead animals or any animal solid or
 16 semisolid wastes.

17 (b) Except as provided in this section, the owner of a resource
 18 recovery system is entitled to an annual deduction in an amount equal
 19 to ninety-five percent (95%) of the assessed value of the system if:

20 (1) the system was certified by the department of environmental
 21 management for the 1993 assessment year or a prior assessment
 22 year; and

23 (2) the owner filed a timely application for the deduction for the
 24 1993 assessment year.

25 For purposes of this section, a system includes tangible property that
 26 replaced tangible property in the system after the certification by the
 27 department of environmental management.

28 (c) The owner of a resource recovery system that is directly used to
 29 dispose of hazardous waste is not entitled to the deduction provided by
 30 this section for a particular assessment year if during that assessment
 31 year the owner:

32 (1) is convicted of any violation under IC 13-7-13-3 (repealed),
 33 IC 13-7-13-4 (repealed), or a criminal statute under IC 13; or

34 (2) is subject to an order or a consent decree with respect to
 35 property located in Indiana based upon a violation of a federal or
 36 state rule, regulation, or statute governing the treatment, storage,
 37 or disposal of hazardous wastes that had a major or moderate
 38 potential for harm.

39 (d) The certification of a resource recovery system by the
 40 department of environmental management for the 1993 assessment
 41 year or a prior assessment year is valid through the 1997 assessment
 42 year so long as the property is used as a resource recovery system. If

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the property is no longer used for the purpose for which the property was used when the property was certified, the owner of the property shall notify the county auditor. However, the deduction from the assessed value of the system is:

- (1) ninety-five percent (95%) for the 1994 assessment year;
- (2) ninety percent (90%) for the 1995 assessment year;
- (3) seventy-five percent (75%) for the 1996 assessment year; and
- (4) sixty percent (60%) for the 1997 assessment year.

Notwithstanding this section as it existed before 1995, for the 1994 assessment year, the portion of any tangible property comprising a resource recovery system that was assessed and first deducted for the 1994 assessment year may not be deducted for property taxes first due and payable in 1995 or later.

(e) In order to qualify for a deduction under this section, the person who desires to claim the deduction must file an application with the county auditor after February 28 and before May 16 of the current assessment year. An application must be filed in each year for which the person desires to obtain the deduction. The application may be filed in person or by mail. If mailed, the mailing must be postmarked on or before the last day for filing. If the application is not filed before the applicable deadline under this subsection, the deduction is waived. The application must be filed on a form prescribed by the department of local government finance. The application for a resource recovery system deduction must include:

- (1) a certification by the department of environmental management for the 1993 assessment year or a prior assessment year as described in subsection (d); or
- (2) the certification by the department of environmental management for the 1993 assessment year as described in subsection (g).

Beginning with the 1995 assessment year a person must also file an itemized list of all property on which a deduction is claimed. The list must include the date of purchase of the property and the cost to acquire the property.

(f) Before July 1, 1995, the department of environmental management shall transfer all the applications, records, or other material the department has with respect to resource recovery system deductions under this section for the 1993 and 1994 assessment years. The township assessor, **or the county assessor if there is no township assessor for the township**, shall verify each deduction application filed under this section and the county auditor shall determine the deduction. The county auditor shall send to the department of local

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government finance a copy of each deduction application. The county auditor shall notify the county property tax assessment board of appeals of all deductions allowed under this section. A denial of a deduction claimed under this subsection may be appealed as provided in IC 6-1.1-15. The appeal is limited to a review of a determination made by the township **assessor, the county** assessor, or the county auditor.

(g) Notwithstanding subsection (d), the certification for the 1993 assessment year of a resource recovery system in regard to which a political subdivision is liable for the payment of the property taxes remains valid at the ninety-five percent (95%) deduction level allowed before 1994 as long as the political subdivision remains liable for the payment of the property taxes on the system.

SECTION 81. IC 6-1.1-12-30, AS AMENDED BY P.L.183-2007, SECTION 8, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 30. Except as provided in section 36 of this chapter, a person who desires to claim the deduction provided by section 29 of this chapter must file a certified statement in duplicate, on forms prescribed by the department of local government finance, with the auditor of the county in which the real property or mobile home is subject to assessment. With respect to real property, the person must file the statement during the twelve (12) months before June 11 of each year for which the person desires to obtain the deduction. With respect to a mobile home which is not assessed as real property, the person must file the statement during the twelve (12) months before March 31 of each year for which the person desires to obtain the deduction. On verification of the statement by the assessor of the township in which the real property or mobile home is subject to assessment, **or the county assessor if there is no township assessor for the township**, the county auditor shall allow the deduction.

SECTION 82. IC 6-1.1-12-35.5, AS AMENDED BY P.L.183-2007, SECTION 9, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 35.5. (a) Except as provided in section 36 of this chapter, a person who desires to claim the deduction provided by section 31, 33, 34, or 34.5 of this chapter must file a certified statement in duplicate, on forms prescribed by the department of local government finance, and proof of certification under subsection (b) or (f) with the auditor of the county in which the property for which the deduction is claimed is subject to assessment. Except as provided in subsection (e), with respect to property that is not assessed under IC 6-1.1-7, the person must file the statement during the twelve (12) months before June 11 of the assessment year. The person must file the statement in each year for which the person desires to obtain the

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deduction. With respect to a property which is assessed under IC 6-1.1-7, the person must file the statement during the twelve (12) months before March 31 of each year for which the person desires to obtain the deduction. The statement may be filed in person or by mail. If mailed, the mailing must be postmarked on or before the last day for filing. On verification of the statement by the assessor of the township in which the property for which the deduction is claimed is subject to assessment, **or the county assessor if there is no township assessor for the township**, the county auditor shall allow the deduction.

(b) This subsection does not apply to an application for a deduction under section 34.5 of this chapter. The department of environmental management, upon application by a property owner, shall determine whether a system or device qualifies for a deduction provided by section 31, 33, or 34 of this chapter. If the department determines that a system or device qualifies for a deduction, it shall certify the system or device and provide proof of the certification to the property owner. The department shall prescribe the form and manner of the certification process required by this subsection.

(c) This subsection does not apply to an application for a deduction under section 34.5 of this chapter. If the department of environmental management receives an application for certification before May 11 of the assessment year, the department shall determine whether the system or device qualifies for a deduction before June 11 of the assessment year. If the department fails to make a determination under this subsection before June 11 of the assessment year, the system or device is considered certified.

(d) A denial of a deduction claimed under section 31, 33, 34, or 34.5 of this chapter may be appealed as provided in IC 6-1.1-15. The appeal is limited to a review of a determination made by the township **assessor, the county assessor, or the county property tax assessment board of appeals**, or department of local government finance.

(e) A person who timely files a personal property return under IC 6-1.1-3-7(a) for an assessment year and who desires to claim the deduction provided in section 31 of this chapter for property that is not assessed under IC 6-1.1-7 must file the statement described in subsection (a) during the twelve (12) months before June 11 of that year. A person who obtains a filing extension under IC 6-1.1-3-7(b) for an assessment year must file the application between March 1 and the extended due date for that year.

(f) This subsection applies only to an application for a deduction under section 34.5 of this chapter. The center for coal technology research established by IC 21-47-4-1, upon receiving an application

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from the owner of a building, shall determine whether the building qualifies for a deduction under section 34.5 of this chapter. If the center determines that a building qualifies for a deduction, the center shall certify the building and provide proof of the certification to the owner of the building. The center shall prescribe the form and procedure for certification of buildings under this subsection. If the center receives an application for certification of a building under section 34.5 of this chapter before May 11 of an assessment year:

(1) the center shall determine whether the building qualifies for a deduction before June 11 of the assessment year; and

(2) if the center fails to make a determination before June 11 of the assessment year, the building is considered certified.

SECTION 83. IC 6-1.1-12-38, AS AMENDED BY P.L.154-2006, SECTION 23, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 38. (a) A person is entitled to a deduction from the assessed value of the person's property in an amount equal to the difference between:

(1) the assessed value of the person's property, including the assessed value of the improvements made to comply with the fertilizer storage rules adopted by the state chemist under IC 15-3-3-12 and the pesticide storage rules adopted by the state chemist under IC 15-3-3.5-11; minus

(2) the assessed value of the person's property, excluding the assessed value of the improvements made to comply with the fertilizer storage rules adopted by the state chemist under IC 15-3-3-12 and the pesticide storage rules adopted by the state chemist under IC 15-3-3.5-11.

(b) To obtain the deduction under this section, a person must file a certified statement in duplicate, on forms prescribed by the department of local government finance, with the auditor of the county in which the property is subject to assessment. In addition to the certified statement, the person must file a certification by the state chemist listing the improvements that were made to comply with the fertilizer storage rules adopted under IC 15-3-3-12 and the pesticide storage rules adopted by the state chemist under IC 15-3-3.5-11. The statement and certification must be filed before June 11 of the year preceding the year the deduction will first be applied. Upon the verification of the statement and certification by the assessor of the township in which the property is subject to assessment, **or the county assessor if there is no township assessor for the township**, the county auditor shall allow the deduction.

SECTION 84. IC 6-1.1-12-41, AS AMENDED BY P.L.199-2005,

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SECTION 5, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 41. (a) This section does not apply to assessment years beginning after December 31, 2005.

(b) As used in this section, "assessed value of inventory" means the assessed value determined after the application of any deductions or adjustments that apply by statute or rule to the assessment of inventory, other than the deduction allowed under subsection (f).

(c) As used in this section, "county income tax council" means a council established by IC 6-3.5-6-2.

(d) As used in this section, "fiscal body" has the meaning set forth in IC 36-1-2-6.

(e) As used in this section, "inventory" has the meaning set forth in IC 6-1.1-3-11.

(f) An ordinance may be adopted in a county to provide that a deduction applies to the assessed value of inventory located in the county. The deduction is equal to one hundred percent (100%) of the assessed value of inventory located in the county for the appropriate year of assessment. An ordinance adopted under this section in a particular year applies:

(1) if adopted before March 31, 2004, to each subsequent assessment year ending before January 1, 2006; and

(2) if adopted after March 30, 2004, and before June 1, 2005, to the March 1, 2005, assessment date.

An ordinance adopted under this section may be consolidated with an ordinance adopted under IC 6-3.5-7-25 or IC 6-3.5-7-26. The consolidation of an ordinance adopted under this section with an ordinance adopted under IC 6-3.5-7-26 does not cause the ordinance adopted under IC 6-3.5-7-26 to expire after December 31, 2005.

(g) An ordinance may not be adopted under subsection (f) after May 30, 2005. However, an ordinance adopted under this section:

(1) before March 31, 2004, may be amended after March 30, 2004; and

(2) before June 1, 2005, may be amended after May 30, 2005; to consolidate an ordinance adopted under IC 6-3.5-7-26.

(h) The entity that may adopt the ordinance permitted under subsection (f) is:

(1) the county income tax council if the county option income tax is in effect on January 1 of the year in which an ordinance under this section is adopted;

(2) the county fiscal body if the county adjusted gross income tax is in effect on January 1 of the year in which an ordinance under this section is adopted; or

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(3) the county income tax council or the county fiscal body, whichever acts first, for a county not covered by subdivision (1) or (2).

To adopt an ordinance under subsection (f), a county income tax council shall use the procedures set forth in IC 6-3.5-6 concerning the imposition of the county option income tax. The entity that adopts the ordinance shall provide a certified copy of the ordinance to the department of local government finance before February 1.

(i) A taxpayer is not required to file an application to qualify for the deduction permitted under subsection (f).

(j) The department of local government finance shall incorporate the deduction established in this section in the personal property return form to be used each year for filing under IC 6-1.1-3-7 or IC 6-1.1-3-7.5 to permit the taxpayer to enter the deduction on the form. If a taxpayer fails to enter the deduction on the form, the township assessor, **or the county assessor if there is no township assessor for the township**, shall:

(1) determine the amount of the deduction; and

(2) within the period established in IC 6-1.1-16-1, issue a notice of assessment to the taxpayer that reflects the application of the deduction to the inventory assessment.

(k) The deduction established in this section must be applied to any inventory assessment made by:

(1) an assessing official;

(2) a county property tax board of appeals; or

(3) the department of local government finance.

SECTION 85. IC 6-1.1-12-42 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 42. (a) As used in this section, "assessed value of inventory" means the assessed value determined after the application of any deductions or adjustments that apply by statute or rule to the assessment of inventory, other than the deduction established in subsection (c).

(b) As used in this section, "inventory" has the meaning set forth in IC 6-1.1-3-11.

(c) A taxpayer is entitled to a deduction from assessed value equal to one hundred percent (100%) of the taxpayer's assessed value of inventory beginning with assessments made in 2006 for property taxes first due and payable in 2007.

(d) A taxpayer is not required to file an application to qualify for the deduction established by this section.

(e) The department of local government finance shall incorporate the deduction established by this section in the personal property return

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form to be used each year for filing under IC 6-1.1-3-7 or IC 6-1.1-3-7.5 to permit the taxpayer to enter the deduction on the form. If a taxpayer fails to enter the deduction on the form, the township assessor, **or the county assessor if there is no township assessor for the township**, shall:

- (1) determine the amount of the deduction; and
- (2) within the period established in IC 6-1.1-16-1, issue a notice of assessment to the taxpayer that reflects the application of the deduction to the inventory assessment.

(f) The deduction established by this section must be applied to any inventory assessment made by:

- (1) an assessing official;
- (2) a county property tax assessment board of appeals; or
- (3) the department of local government finance.

SECTION 86. IC 6-1.1-12.1-5, AS AMENDED BY P.L.193-2005, SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 5. (a) A property owner who desires to obtain the deduction provided by section 3 of this chapter must file a certified deduction application, on forms prescribed by the department of local government finance, with the auditor of the county in which the property is located. Except as otherwise provided in subsection (b) or (e), the deduction application must be filed before May 10 of the year in which the addition to assessed valuation is made.

(b) If notice of the addition to assessed valuation or new assessment for any year is not given to the property owner before April 10 of that year, the deduction application required by this section may be filed not later than thirty (30) days after the date such a notice is mailed to the property owner at the address shown on the records of the township **or county** assessor.

(c) The deduction application required by this section must contain the following information:

- (1) The name of the property owner.
- (2) A description of the property for which a deduction is claimed in sufficient detail to afford identification.
- (3) The assessed value of the improvements before rehabilitation.
- (4) The increase in the assessed value of improvements resulting from the rehabilitation.
- (5) The assessed value of the new structure in the case of redevelopment.
- (6) The amount of the deduction claimed for the first year of the deduction.
- (7) If the deduction application is for a deduction in a

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1 residentially distressed area, the assessed value of the
2 improvement or new structure for which the deduction is claimed.

3 (d) A deduction application filed under subsection (a) or (b) is
4 applicable for the year in which the addition to assessed value or
5 assessment of a new structure is made and in the following years the
6 deduction is allowed without any additional deduction application
7 being filed. However, property owners who had an area designated an
8 urban development area pursuant to a deduction application filed prior
9 to January 1, 1979, are only entitled to a deduction for a five (5) year
10 period. In addition, property owners who are entitled to a deduction
11 under this chapter pursuant to a deduction application filed after
12 December 31, 1978, and before January 1, 1986, are entitled to a
13 deduction for a ten (10) year period.

14 (e) A property owner who desires to obtain the deduction provided
15 by section 3 of this chapter but who has failed to file a deduction
16 application within the dates prescribed in subsection (a) or (b) may file
17 a deduction application between March 1 and May 10 of a subsequent
18 year which shall be applicable for the year filed and the subsequent
19 years without any additional deduction application being filed for the
20 amounts of the deduction which would be applicable to such years
21 pursuant to section 4 of this chapter if such a deduction application had
22 been filed in accordance with subsection (a) or (b).

23 (f) Subject to subsection (i), the county auditor shall act as follows:

24 (1) If a determination about the number of years the deduction is
25 allowed has been made in the resolution adopted under section
26 2.5 of this chapter, the county auditor shall make the appropriate
27 deduction.

28 (2) If a determination about the number of years the deduction is
29 allowed has not been made in the resolution adopted under
30 section 2.5 of this chapter, the county auditor shall send a copy of
31 the deduction application to the designating body. Upon receipt
32 of the resolution stating the number of years the deduction will be
33 allowed, the county auditor shall make the appropriate deduction.

34 (3) If the deduction application is for rehabilitation or
35 redevelopment in a residentially distressed area, the county
36 auditor shall make the appropriate deduction.

37 (g) The amount and period of the deduction provided for property
38 by section 3 of this chapter are not affected by a change in the
39 ownership of the property if the new owner of the property:

40 (1) continues to use the property in compliance with any
41 standards established under section 2(g) of this chapter; and

42 (2) files an application in the manner provided by subsection (e).

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(h) The township **or county** assessor shall include a notice of the deadlines for filing a deduction application under subsections (a) and (b) with each notice to a property owner of an addition to assessed value or of a new assessment.

(i) Before the county auditor acts under subsection (f), the county auditor may request that the township assessor of the township in which the property is located, **or the county assessor if there is no township assessor for the township**, review the deduction application.

(j) A property owner may appeal a determination of the county auditor under subsection (f) to deny or alter the amount of the deduction by requesting in writing a preliminary conference with the county auditor not more than forty-five (45) days after the county auditor gives the person notice of the determination. An appeal initiated under this subsection is processed and determined in the same manner that an appeal is processed and determined under IC 6-1.1-15.

SECTION 87. IC 6-1.1-12.1-5.3, AS ADDED BY P.L.154-2006, SECTION 29, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 5.3. (a) A property owner that desires to obtain the deduction provided by section 4.8 of this chapter must file a deduction application, on forms prescribed by the department of local government finance, with the auditor of the county in which the eligible vacant building is located. Except as otherwise provided in this section, the deduction application must be filed before May 10 of the year in which the property owner or a tenant of the property owner initially occupies the eligible vacant building.

(b) If notice of the assessed valuation or new assessment for a year is not given to the property owner before April 10 of that year, the deduction application required by this section may be filed not later than thirty (30) days after the date the notice is mailed to the property owner at the address shown on the records of the township **or county** assessor.

(c) The deduction application required by this section must contain the following information:

- (1) The name of the property owner and, if applicable, the property owner's tenant.
- (2) A description of the property for which a deduction is claimed.
- (3) The amount of the deduction claimed for the first year of the deduction.
- (4) Any other information required by the department of local government finance or the designating body.

(d) A deduction application filed under this section applies to the year in which the property owner or a tenant of the property owner

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occupies the eligible vacant building and in the following year if the deduction is allowed for a two (2) year period, without an additional deduction application being filed.

(e) A property owner that desires to obtain the deduction provided by section 4.8 of this chapter but that did not file a deduction application within the dates prescribed in subsection (a) or (b) may file a deduction application between March 1 and May 10 of a subsequent year. A deduction application filed under this subsection applies to the year in which the deduction application is filed and the following year if the deduction is allowed for a two (2) year period, without an additional deduction application being filed. The amount of the deduction under this subsection is the amount that would have been applicable to the year under section 4.8 of this chapter if the deduction application had been filed in accordance with subsection (a) or (b).

(f) Subject to subsection (i), the county auditor shall do the following:

(1) If a determination concerning the number of years the deduction is allowed has been made in the resolution adopted under section 2.5 of this chapter, the county auditor shall make the appropriate deduction.

(2) If a determination concerning the number of years the deduction is allowed has not been made in the resolution adopted under section 2.5 of this chapter, the county auditor shall send a copy of the deduction application to the designating body. Upon receipt of the resolution stating the number of years the deduction will be allowed, the county auditor shall make the appropriate deduction.

(g) The amount and period of the deduction provided by section 4.8 of this chapter are not affected by a change in the ownership of the eligible vacant building or a change in the property owner's tenant, if the new property owner or the new tenant:

(1) continues to occupy the eligible vacant building in compliance with any standards established under section 2(g) of this chapter; and

(2) files an application in the manner provided by subsection (e).

(h) Before the county auditor acts under subsection (f), the county auditor may request that the township assessor of the township in which the eligible vacant building is located, **or the county assessor if there is no township assessor for the township**, review the deduction application.

(i) A property owner may appeal a determination of the county auditor under subsection (f) by requesting in writing a preliminary

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conference with the county auditor not more than forty-five (45) days after the county auditor gives the property owner notice of the determination. An appeal under this subsection shall be processed and determined in the same manner that an appeal is processed and determined under IC 6-1.1-15.

(j) In addition to the requirements of subsection (c), a property owner that files a deduction application under this section must provide the county auditor and the designating body with information showing the extent to which there has been compliance with the statement of benefits approved under section 4.8 of this chapter. This information must be included in the deduction application and must also be updated each year in which the deduction is applicable:

(1) at the same time that the property owner or the property owner's tenant files a personal property tax return for property located at the eligible vacant building for which the deduction was granted; or

(2) if subdivision (1) does not apply, before May 15 of each year.

(k) The following information is a public record if filed under this section:

(1) The name and address of the property owner.

(2) The location and description of the eligible vacant building for which the deduction was granted.

(3) Any information concerning the number of employees at the eligible vacant building for which the deduction was granted, including estimated totals that were provided as part of the statement of benefits.

(4) Any information concerning the total of the salaries paid to the employees described in subdivision (3), including estimated totals that are provided as part of the statement of benefits.

(5) Any information concerning the assessed value of the eligible vacant building, including estimates that are provided as part of the statement of benefits.

(l) Information concerning the specific salaries paid to individual employees by the property owner or tenant is confidential.

SECTION 88. IC 6-1.1-12.1-5.4, AS AMENDED BY P.L.193-2005, SECTION 3, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 5.4. (a) A person that desires to obtain the deduction provided by section 4.5 of this chapter must file a certified deduction schedule with the person's personal property return on a form prescribed by the department of local government finance with the township assessor of the township in which the new manufacturing equipment, new research and development equipment, new logistical

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1 distribution equipment, or new information technology equipment is
 2 located, **or with the county assessor if there is no township assessor**
 3 **for the township.** Except as provided in subsection (e), the deduction
 4 is applied in the amount claimed in a certified schedule that a person
 5 files with:

6 (1) a timely personal property return under IC 6-1.1-3-7(a) or
 7 IC 6-1.1-3-7(b); or

8 (2) a timely amended personal property return under
 9 IC 6-1.1-3-7.5.

10 The township **or county** assessor shall forward to the county auditor
 11 ~~and the county assessor~~ a copy of each certified deduction schedule
 12 filed under this subsection. **The township assessor shall forward to**
 13 **the county assessor a copy of each certified deduction schedule**
 14 **filed with the township assessor under this subsection.**

15 (b) The deduction schedule required by this section must contain the
 16 following information:

17 (1) The name of the owner of the new manufacturing equipment,
 18 new research and development equipment, new logistical
 19 distribution equipment, or new information technology
 20 equipment.

21 (2) A description of the new manufacturing equipment, new
 22 research and development equipment, new logistical distribution
 23 equipment, or new information technology equipment.

24 (3) The amount of the deduction claimed for the first year of the
 25 deduction.

26 (c) This subsection applies to a deduction schedule with respect to
 27 new manufacturing equipment, new research and development
 28 equipment, new logistical distribution equipment, or new information
 29 technology equipment for which a statement of benefits was initially
 30 approved after April 30, 1991. If a determination about the number of
 31 years the deduction is allowed has not been made in the resolution
 32 adopted under section 2.5 of this chapter, the county auditor shall send
 33 a copy of the deduction schedule to the designating body, and the
 34 designating body shall adopt a resolution under section 4.5(g)(2) of this
 35 chapter.

36 (d) A deduction schedule must be filed under this section in the year
 37 in which the new manufacturing equipment, new research and
 38 development equipment, new logistical distribution equipment, or new
 39 information technology equipment is installed and in each of the
 40 immediately succeeding years the deduction is allowed.

41 (e) The township assessor, or the county assessor **if there is no**
 42 **township assessor for the township,** may:

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- (1) review the deduction schedule; and
- (2) before the March 1 that next succeeds the assessment date for which the deduction is claimed, deny or alter the amount of the deduction.

If the township ~~assessor~~ or ~~the~~ county assessor does not deny the deduction, the county auditor shall apply the deduction in the amount claimed in the deduction schedule or in the amount as altered by the township ~~assessor~~ or ~~the~~ county assessor. A township ~~assessor~~ or a county assessor who denies a deduction under this subsection or alters the amount of the deduction shall notify the person that claimed the deduction and the county auditor of the assessor's action. The county auditor shall notify the designating body and the county property tax assessment board of appeals of all deductions applied under this section.

(f) If the ownership of new manufacturing equipment, new research and development equipment, new logistical distribution equipment, or new information technology equipment changes, the deduction provided under section 4.5 of this chapter continues to apply to that equipment if the new owner:

- (1) continues to use the equipment in compliance with any standards established under section 2(g) of this chapter; and
- (2) files the deduction schedules required by this section.

(g) The amount of the deduction is the percentage under section 4.5 of this chapter that would have applied if the ownership of the property had not changed multiplied by the assessed value of the equipment for the year the deduction is claimed by the new owner.

(h) A person may appeal a determination of the township ~~assessor~~ or ~~the~~ county assessor under subsection (e) to deny or alter the amount of the deduction by requesting in writing a preliminary conference with the township ~~assessor~~ or ~~the~~ county assessor not more than forty-five (45) days after the township ~~assessor~~ or ~~the~~ county assessor gives the person notice of the determination. Except as provided in subsection (i), an appeal initiated under this subsection is processed and determined in the same manner that an appeal is processed and determined under IC 6-1.1-15.

(i) The county assessor is recused from any action the county property tax assessment board of appeals takes with respect to an appeal under subsection (h) of a determination by the county assessor.

SECTION 89. IC 6-1.1-12.1-5.8 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 5.8. In lieu of providing the statement of benefits required by section 3 or 4.5 of this chapter and the additional information required by section 5.1 or 5.6 of this chapter,

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the designating body may, by resolution, waive the statement of benefits if the designating body finds that the purposes of this chapter are served by allowing the deduction and the property owner has, during the thirty-six (36) months preceding the first assessment date to which the waiver would apply, installed new manufacturing equipment, new research and development equipment, new logistical distribution equipment, or new information technology equipment or developed or rehabilitated property at a cost of at least ten million dollars (\$10,000,000) as determined by the assessor of the township in which the property is located, **or by the county assessor if there is no township assessor for the township.**

SECTION 90. IC 6-1.1-12.1-5.9, AS AMENDED BY P.L.154-2006, SECTION 30, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 5.9. (a) This section does not apply to:

- (1) a deduction under section 3 of this chapter for property located in a residentially distressed area; or
- (2) any other deduction under section 3 or 4.5 of this chapter for which a statement of benefits was approved before July 1, 1991.

(b) Not later than forty-five (45) days after receipt of the information described in section 5.1, 5.3(j), or 5.6 of this chapter, the designating body may determine whether the property owner has substantially complied with the statement of benefits approved under section 3, 4.5, or 4.8 of this chapter. If the designating body determines that the property owner has not substantially complied with the statement of benefits and that the failure to substantially comply was not caused by factors beyond the control of the property owner (such as declines in demand for the property owner's products or services), the designating body shall mail a written notice to the property owner. The written notice must include the following provisions:

- (1) An explanation of the reasons for the designating body's determination.
- (2) The date, time, and place of a hearing to be conducted by the designating body for the purpose of further considering the property owner's compliance with the statement of benefits. The date of the hearing may not be more than thirty (30) days after the date on which the notice is mailed.

(c) On the date specified in the notice described in subsection (b)(2), the designating body shall conduct a hearing for the purpose of further considering the property owner's compliance with the statement of benefits. Based on the information presented at the hearing by the property owner and other interested parties, the designating body shall again determine whether the property owner has made reasonable

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efforts to substantially comply with the statement of benefits and whether any failure to substantially comply was caused by factors beyond the control of the property owner. If the designating body determines that the property owner has not made reasonable efforts to comply with the statement of benefits, the designating body shall adopt a resolution terminating the property owner's deduction under section 3, 4.5, or 4.8 of this chapter. If the designating body adopts such a resolution, the deduction does not apply to the next installment of property taxes owed by the property owner or to any subsequent installment of property taxes.

(d) If the designating body adopts a resolution terminating a deduction under subsection (c), the designating body shall immediately mail a certified copy of the resolution to:

- (1) the property owner;
- (2) the county auditor; ~~and~~
- (3) ~~if the deduction applied under section 4.5 of this chapter, the township assessor (if any); and~~
- (4) the county assessor.**

The county auditor shall remove the deduction from the tax duplicate and shall notify the county treasurer of the termination of the deduction. If the designating body's resolution is adopted after the county treasurer has mailed the statement required by IC 6-1.1-22-8, the county treasurer shall immediately mail the property owner a revised statement that reflects the termination of the deduction.

(e) A property owner whose deduction is terminated by the designating body under this section may appeal the designating body's decision by filing a complaint in the office of the clerk of the circuit or superior court together with a bond conditioned to pay the costs of the appeal if the appeal is determined against the property owner. An appeal under this subsection shall be promptly heard by the court without a jury and determined within thirty (30) days after the time of the filing of the appeal. The court shall hear evidence on the appeal and may confirm the action of the designating body or sustain the appeal. The judgment of the court is final and conclusive unless an appeal is taken as in other civil actions.

(f) If an appeal under subsection (e) is pending, the taxes resulting from the termination of the deduction are not due until after the appeal is finally adjudicated and the termination of the deduction is finally determined.

SECTION 91. IC 6-1.1-12.4-1, AS ADDED BY P.L.193-2005, SECTION 8, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 1. For purposes of this chapter, "official" means:

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- (1) a county auditor;
- (2) a county assessor; or
- (3) a township assessor **(if any)**.

SECTION 92. IC 6-1.1-12.4-2, AS AMENDED BY P.L.219-2007, SECTION 34, AND AS AMENDED BY P.L.234-2007, SECTION 38, IS CORRECTED AND AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 2. (a) For purposes of this section, an increase in the assessed value of real property is determined in the same manner that an increase in the assessed value of real property is determined for purposes of IC 6-1.1-12.1.

(b) This subsection applies only to a development, redevelopment, or rehabilitation that is first assessed after March 1, 2005, and before March 2, ~~2009~~ 2007. Except as provided in subsection (h) and sections 4, 5, and 8 of this chapter, an owner of real property that:

- (1) develops, redevelops, or rehabilitates the real property; and
- (2) creates or retains employment from the development, redevelopment, or rehabilitation;

is entitled to a deduction from the assessed value of the real property.

(c) *Subject to section 14 of this chapter*, the deduction under this section is first available in the year in which the increase in assessed value resulting from the development, redevelopment, or rehabilitation occurs and continues for the following two (2) years. The amount of the deduction that a property owner may receive with respect to real property located in a county for a particular year equals the lesser of:

- (1) two million dollars (\$2,000,000); or
- (2) the product of:
 - (A) the increase in assessed value resulting from the development, rehabilitation, or redevelopment; multiplied by
 - (B) the percentage from the following table:

YEAR OF DEDUCTION	PERCENTAGE
1st	75%
2nd	50%
3rd	25%

(d) A property owner that qualifies for the deduction under this section must file a notice to claim the deduction in the manner prescribed by the department of local government finance under rules adopted by the department of local government finance under IC 4-22-2 to implement this chapter. The township assessor, **or the county assessor if there is no township assessor for the township**, shall:

- (1) inform the county auditor of the real property eligible for the deduction as contained in the notice filed by the taxpayer under

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1 this subsection; and

2 (2) inform the county auditor of the deduction amount.

3 (e) The county auditor shall:

4 (1) make the deductions; and

5 (2) notify the county property tax assessment board of appeals of
6 all deductions approved;

7 under this section.

8 (f) The amount of the deduction determined under subsection (c)(2)
9 is adjusted to reflect the percentage increase or decrease in assessed
10 valuation that results from:

11 (1) a general reassessment of real property under IC 6-1.1-4-4; or

12 (2) an annual adjustment under IC 6-1.1-4-4.5.

13 (g) If an appeal of an assessment is approved that results in a
14 reduction of the assessed value of the real property, the amount of the
15 deduction under this section is adjusted to reflect the percentage
16 decrease that results from the appeal.

17 (h) The deduction under this section does not apply to a facility
18 listed in IC 6-1.1-12.1-3(e).

19 SECTION 93. IC 6-1.1-12.4-3, AS AMENDED BY P.L.219-2007,
20 SECTION 35, AND AS AMENDED BY P.L.234-2007, SECTION 39,
21 IS CORRECTED AND AMENDED TO READ AS FOLLOWS
22 [EFFECTIVE JULY 1, 2008]: Sec. 3. (a) For purposes of this section,
23 an increase in the assessed value of personal property is determined in
24 the same manner that an increase in the assessed value of new
25 manufacturing equipment is determined for purposes of IC 6-1.1-12.1.

26 (b) This subsection applies only to personal property that the owner
27 purchases after March 1, 2005, and before March 2, ~~2009~~ 2007.
28 Except as provided in sections 4, 5, and 8 of this chapter, an owner that
29 purchases personal property other than inventory (as defined in 50
30 IAC 4.2-5-1, as in effect on January 1, 2005) that:

31 (1) was never before used by its owner for any purpose in Indiana;
32 and

33 (2) creates or retains employment;

34 is entitled to a deduction from the assessed value of the personal
35 property.

36 (c) *Subject to section 14 of this chapter*, the deduction under this
37 section is first available in the year in which the increase in assessed
38 value resulting from the purchase of the personal property occurs and
39 continues for the following two (2) years. The amount of the deduction
40 that a property owner may receive with respect to personal property
41 located in a county for a particular year equals the lesser of:

42 (1) two million dollars (\$2,000,000); or

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(2) the product of:

(A) the increase in assessed value resulting from the purchase of the personal property; multiplied by

(B) the percentage from the following table:

YEAR OF DEDUCTION	PERCENTAGE
1st	75%
2nd	50%
3rd	25%

(d) If an appeal of an assessment is approved that results in a reduction of the assessed value of the personal property, the amount of the deduction is adjusted to reflect the percentage decrease that results from the appeal.

(e) A property owner must claim the deduction under this section on the owner's annual personal property tax return. The township assessor, **or the county assessor if there is no township assessor for the township**, shall:

(1) identify the personal property eligible for the deduction to the county auditor; and

(2) inform the county auditor of the deduction amount.

(f) The county auditor shall:

(1) make the deductions; and

(2) notify the county property tax assessment board of appeals of all deductions approved;

under this section.

(g) The deduction under this section does not apply to personal property at a facility listed in IC 6-1.1-12.1-3(e).

SECTION 94. IC 6-1.1-12.4-9, AS ADDED BY P.L.193-2005, SECTION 8, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 9. If an official terminates a deduction under section 8 of this chapter:

(1) the official shall immediately mail a certified copy of the determination to:

(A) the property owner; and

(B) if the determination is made by the county assessor or the township assessor **(if any)**, the county auditor;

(2) the county auditor shall:

(A) remove the deduction from the tax duplicate; and

(B) notify the county treasurer of the termination of the deduction; and

(3) if the official's determination to terminate the deduction occurs after the county treasurer has mailed the statement required by IC 6-1.1-22-8, the county treasurer shall immediately

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mail the property owner a revised statement that reflects the termination of the deduction.

SECTION 95. IC 6-1.1-13-2 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 2. When the county property tax assessment board of appeals convenes, the county auditor shall submit to the board the assessment list of the county for the current year as returned by the township assessors (**if any**) and as amended and returned by the county assessor. The county assessor shall make recommendations to the board for corrections and changes in the returns and assessments. The board shall consider and act upon all the recommendations.

SECTION 96. IC 6-1.1-13-6 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 6. **In a county in which one (1) or more townships is served by a township assessor, the** county assessor shall inquire into the assessment of the classes of tangible property in the various townships of the county after March 1 in the year in which the general reassessment becomes effective. The county assessor shall make any changes, whether increases or decreases, in the assessed values which are necessary in order to equalize these values in and between the various townships of the county. In addition, the county assessor shall determine the percent to be added to or deducted from the assessed values in order to make a just, equitable, and uniform equalization of assessments in and between the townships of the county.

SECTION 97. IC 6-1.1-14-7 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 7. The county assessor, a township assessor (**if any**), or ten (10) or more taxpayers who are affected by an equalization order issued under section 5 of this chapter may file a petition for review of the order with the county ~~assessor~~ **auditor** of the county to which the equalization order is issued. The petition must be filed within ten (10) days after notice of the order is given under section 9 of this chapter. The petition shall set forth, in the form and detail prescribed by the department of local government finance, the objections to the equalization order.

SECTION 98. IC 6-1.1-14-8 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 8. (a) If a petition for review of an equalization order is filed with a county auditor under section 7 of this chapter, the county auditor shall immediately mail a certified copy of the petition and any information relevant to the petition to the department of local government finance. Within a reasonable period, ~~of time~~, the department of local government finance shall fix a date for a hearing on the petition. The hearing shall be held

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1 in the county to which the equalization order has been directed. At least
 2 three (3) days before the date fixed for the hearing, the department of
 3 local government finance shall give notice of the hearing by mail to the
 4 township **assessor (if any)** and **the** county ~~assessors~~ **assessor** whose
 5 ~~assessments are~~ **assessment is** affected by the order and to the first ten
 6 (10) taxpayers whose names appear on the petition for review at the
 7 addresses listed by those taxpayers on the petition. In addition, the
 8 department of local government finance shall give the notice, if any,
 9 required under section 9(a) of this chapter.

10 (b) After the hearing required by subsection (a), the department of
 11 local government finance may affirm, modify, or set aside its
 12 equalization order. The department shall certify its action with respect
 13 to the order to the county auditor. The county auditor shall immediately
 14 make any changes in the assessed values required by the action of the
 15 department of local government finance.

16 (c) A person whose name appears on the petition for review may
 17 petition for judicial review of the final determination of the department
 18 of local government finance under subsection (b). The petition must be
 19 filed in the tax court not more than forty-five (45) days after the
 20 department certifies its action under subsection (b).

21 SECTION 99. IC 6-1.1-15-1, AS AMENDED BY P.L.219-2007,
 22 SECTION 38, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 23 JULY 1, 2008]: Sec. 1. (a) A taxpayer may obtain a review by the
 24 county board of a county or township official's action with respect to
 25 the assessment of the taxpayer's tangible property if the official's action
 26 requires the giving of notice to the taxpayer. At the time that notice is
 27 given to the taxpayer, the taxpayer shall also be informed in writing of:

28 (1) the opportunity for a review under this section, including a
 29 meeting under subsection (h) with the county or township official
 30 referred to in this subsection; and

31 (2) the procedures the taxpayer must follow in order to obtain a
 32 review under this section.

33 (b) In order to obtain a review of an assessment effective for the
 34 assessment date to which the notice referred to in subsection (a)
 35 applies, the taxpayer must file a notice in writing with the county or
 36 township official referred to in subsection (a) not later than forty-five
 37 (45) days after the date of the notice referred to in subsection (a).

38 (c) A taxpayer may obtain a review by the county board of the
 39 assessment of the taxpayer's tangible property effective for an
 40 assessment date for which a notice of assessment is not given as
 41 described in subsection (a). To obtain the review, the taxpayer must file
 42 a notice in writing with the township assessor of the township in which

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the property is subject to assessment, **or the county assessor if there is no township assessor for the township.** The right of a taxpayer to obtain a review under this subsection for an assessment date for which a notice of assessment is not given does not relieve an assessing official of the duty to provide the taxpayer with the notice of assessment as otherwise required by this article. For an assessment date in a year before 2009, the notice must be filed on or before May 10 of the year. For an assessment date in a year after 2008, the notice must be filed not later than the later of:

(1) May 10 of the year; or

(2) forty-five (45) days after the date of the statement mailed by the county auditor under IC 6-1.1-17-3(b).

(d) A change in an assessment made as a result of a notice for review filed by a taxpayer under subsection (c) after the time prescribed in subsection (c) becomes effective for the next assessment date. A change in an assessment made as a result of a notice for review filed by a taxpayer under subsection (b) or (c) remains in effect from the assessment date for which the change is made until the next assessment date for which the assessment is changed under this article.

(e) The written notice filed by a taxpayer under subsection (b) or (c) must include the following information:

(1) The name of the taxpayer.

(2) The address and parcel or key number of the property.

(3) The address and telephone number of the taxpayer.

(f) A county or township official who receives a notice for review filed by a taxpayer under subsection (b) or (c) shall immediately forward the notice to the county board.

(g) The county board shall hold a hearing on a review under this subsection not later than one hundred eighty (180) days after the date of the notice for review filed by the taxpayer under subsection (b) or (c). The county board shall, by mail, give notice of the date, time, and place fixed for the hearing to the taxpayer and the county ~~or township~~ official with whom the taxpayer filed the notice for review. The taxpayer and the county ~~or township~~ official with whom the taxpayer filed the notice for review are parties to the proceeding before the county board. **The county assessor is recused from any action the county property tax assessment board of appeals takes with respect to an assessment determination made by the county assessor.**

(h) Before the county board holds the hearing required under subsection (g), the taxpayer may request a meeting by filing a written request with the county or township official with whom the taxpayer filed the notice for review to:

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- (1) attempt to resolve as many issues under review as possible;
and
- (2) seek a joint recommendation for settlement of some or all of the issues under review.

A county or township official who receives a meeting request under this subsection before the county board hearing shall meet with the taxpayer. The taxpayer and the county or township official shall present a joint recommendation reached under this subsection to the county board at the hearing required under subsection (g). The county board may adopt or reject the recommendation in whole or in part.

(i) At the hearing required under subsection (g):

- (1) the taxpayer may present the taxpayer's reasons for disagreement with the assessment; and
- (2) the county or township official with whom the taxpayer filed the notice for review must present:
 - (A) the basis for the assessment decision; and
 - (B) the reasons the taxpayer's contentions should be denied.

(j) The county board may not require a taxpayer to file documentary evidence or summaries of statements of testimonial evidence before the hearing required under subsection (g).

(k) Regardless of whether the county board adopts a recommendation under subsection (h), the county board shall prepare a written decision resolving all of the issues under review. The county board shall, by mail, give notice of its determination not later than one hundred twenty (120) days after the hearing under subsection (g) to the taxpayer, the county assessor, and the township assessor **(if any)**.

(l) If the maximum time elapses:

- (1) under subsection (g) for the county board to hold a hearing; or
- (2) under subsection (k) for the county board to give notice of its determination;

the taxpayer may initiate a proceeding for review before the Indiana board by taking the action required by section 3 of this chapter at any time after the maximum time elapses.

SECTION 100. IC 6-1.1-15-9, AS AMENDED BY P.L.219-2007, SECTION 43, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 9. (a) If the assessment or exemption of tangible property is corrected by the department of local government finance or the county board under section 8 of this chapter, the owner of the property has a right to appeal the final determination of the corrected assessment or exemption to the Indiana board. The county assessor also has a right to appeal the final determination of the reassessment or exemption by the department of local government finance or the county

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board, but only upon request by the county assessor, the ~~elected~~ township assessor **(if any)**, or an affected taxing unit. If the appeal is taken at the request of an affected taxing unit, the taxing unit shall pay the costs of the appeal.

(b) An appeal under this section must be initiated in the manner prescribed in section 3 of this chapter or IC 6-1.5-5.

SECTION 101. IC 6-1.1-15-12, AS AMENDED BY P.L.219-2007, SECTION 45, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 12. (a) Subject to the limitations contained in subsections (c) and (d), a county auditor shall correct errors which are discovered in the tax duplicate for any one (1) or more of the following reasons:

- (1) The description of the real property was in error.
- (2) The assessment was against the wrong person.
- (3) Taxes on the same property were charged more than one (1) time in the same year.
- (4) There was a mathematical error in computing the taxes or penalties on the taxes.
- (5) There was an error in carrying delinquent taxes forward from one (1) tax duplicate to another.
- (6) The taxes, as a matter of law, were illegal.
- (7) There was a mathematical error in computing an assessment.
- (8) Through an error of omission by any state or county officer, the taxpayer was not given credit for an exemption or deduction permitted by law.

(b) The county auditor shall correct an error described under subsection (a)(1), (a)(2), (a)(3), (a)(4), or (a)(5) when the county auditor finds that the error exists.

(c) If the tax is based on an assessment made or determined by the department of local government finance, the county auditor shall not correct an error described under subsection (a)(6), (a)(7), or (a)(8) until after the correction is either approved by the department of local government finance or ordered by the tax court.

(d) If the tax is not based on an assessment made or determined by the department of local government finance, the county auditor shall correct an error described under subsection (a)(6), (a)(7), or (a)(8) only if the correction is first approved by at least two (2) of the following officials:

- (1) The township assessor **(if any)**.
- (2) The county auditor.
- (3) The county assessor.

If two (2) of these officials do not approve such a correction, the county

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auditor shall refer the matter to the county board for determination. The county board shall provide a copy of the determination to the taxpayer and to the county auditor.

(e) A taxpayer may appeal a determination of the county board to the Indiana board for a final administrative determination. An appeal under this section shall be conducted in the same manner as appeals under sections 4 through 8 of this chapter. The Indiana board shall send the final administrative determination to the taxpayer, the county auditor, the county assessor, and the township assessor **(if any)**.

(f) If a correction or change is made in the tax duplicate after it is delivered to the county treasurer, the county auditor shall transmit a certificate of correction to the county treasurer. The county treasurer shall keep the certificate as the voucher for settlement with the county auditor.

(g) A taxpayer that files a personal property tax return under IC 6-1.1-3 may not petition under this section for the correction of an error made by the taxpayer on the taxpayer's personal property tax return. If the taxpayer wishes to correct an error made by the taxpayer on the taxpayer's personal property tax return, the taxpayer must instead file an amended personal property tax return under IC 6-1.1-3-7.5.

(h) A taxpayer that files a statement under IC 6-1.1-8-19 may not petition under this section for the correction of an error made by the taxpayer on the taxpayer's statement. If the taxpayer wishes to correct an error made by the taxpayer on the taxpayer's statement, the taxpayer must instead initiate an objection under IC 6-1.1-8-28 or an appeal under IC 6-1.1-8-30.

(i) A taxpayer that files a statement under IC 6-1.1-8-23 may not petition under this section for the correction of an error made by the taxpayer on the taxpayer's statement. If the taxpayer wishes to correct an error made by the taxpayer on the taxpayer's statement, the taxpayer must instead file an amended statement not more than six (6) months after the due date of the statement.

SECTION 102. IC 6-1.1-15-14, AS AMENDED BY P.L.219-2007, SECTION 46, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 14. In any assessment review, the assessing official ~~the county assessor, and the members of a county board~~ shall:

(1) use the department of local government finance's rules in effect; and

(2) consider the conditions and circumstances of the property as they existed;

on the original assessment date of the property under review.

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SECTION 103. IC 6-1.1-15-16, AS AMENDED BY P.L.219-2007, SECTION 47, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 16. Notwithstanding any provision in the 2002 Real Property Assessment Manual and Real Property Assessment Guidelines for 2002-Version A, incorporated by reference in 50 IAC 2.3-1-2, a county board or the Indiana board shall consider all evidence relevant to the assessment of real property regardless of whether the evidence was submitted to the township assessor **(if any) or county assessor** before the assessment of the property.

SECTION 104. IC 6-1.1-16-1 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 1. (a) Except as provided in section 2 of this chapter, an assessing official ~~county assessor~~, or county property tax assessment board of appeals may not change the assessed value claimed by a taxpayer on a personal property return unless the assessing official ~~county assessor~~, or county property tax assessment board of appeals takes the action and gives the notice required by IC 6-1.1-3-20 within the following ~~time~~ periods:

(1) A township ~~or county assessing official~~ **assessor (if any)** must make a change in the assessed value and give the notice of the change on or before the latter of:

(A) September 15 of the year for which the assessment is made; or

(B) four (4) months from the date the personal property return is filed if the return is filed after May 15 of the year for which the assessment is made.

(2) A county assessor or county property tax assessment board of appeals must make a change in the assessed value, including the final determination by the board of an assessment changed by a ~~township or county~~ **an** assessing official, ~~or county property tax assessment board of appeals~~; and give the notice of the change on or before the ~~latter~~ **later** of:

(A) October 30 of the year for which the assessment is made; or

(B) five (5) months from the date the personal property return is filed if the return is filed after May 15 of the year for which the assessment is made.

(3) The department of local government finance must make a preliminary change in the assessed value and give the notice of the change on or before the ~~latter~~ **later** of:

(A) October 1 of the year immediately following the year for which the assessment is made; or

(B) sixteen (16) months from the date the personal property

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return is filed if the return is filed after May 15 of the year for which the assessment is made.

(b) Except as provided in section 2 of this chapter, if an assessing official ~~a county assessor~~, or a county property tax assessment board of appeals fails to change an assessment and give notice of the change within the time prescribed by this section, the assessed value claimed by the taxpayer on the personal property return is final.

(c) This section does not limit the authority of a county auditor to correct errors in a tax duplicate under IC 6-1.1-15-12.

(d) This section does not apply if the taxpayer:

(1) fails to file a personal property return which substantially complies with ~~the provisions of~~ this article and the regulations of the department of local government finance; or

(2) files a fraudulent personal property return with the intent to evade the payment of property taxes.

(e) A taxpayer may appeal a preliminary determination of the department of local government finance under subsection (a)(3) to the Indiana board. An appeal under this subdivision shall be conducted in the same manner as an appeal under IC 6-1.1-15-4 through IC 6-1.1-15-8. A preliminary determination that is not appealed under this subsection is a final unappealable order of the department of local government finance.

SECTION 105. IC 6-1.1-16-2, AS AMENDED BY P.L.219-2007, SECTION 48, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 2. (a) If a county property tax assessment board of appeals fails to change an assessed value claimed by a taxpayer on a personal property return and give notice of the change within the time prescribed in section 1(a)(2) of this chapter, the township assessor, or the county assessor **if there is no township assessor for the township**, may file a petition for review of the assessment by the Indiana board. The township ~~assessor~~ or ~~the~~ county assessor must file the petition for review in the manner provided in IC 6-1.1-15-3(d). The ~~time~~ period for filing the petition begins to run on the last day that the county board is permitted to act on the assessment under section 1(a)(2) of this chapter as though the board acted and gave notice of its action on that day.

(b) Notwithstanding section 1(a)(3) of this chapter, the department of local government finance shall reassess tangible property when an appealed assessment of the property is remanded to the board under IC 6-1.1-15-8.

SECTION 106. IC 6-1.1-17-3, AS AMENDED BY P.L.219-2007, SECTION 49, AND AS AMENDED BY P.L.224-2007, SECTION 5, IS CORRECTED AND AMENDED TO READ AS FOLLOWS

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[EFFECTIVE JULY 1, 2008]: Sec. 3. (a) The proper officers of a political subdivision shall formulate its estimated budget and its proposed tax rate and tax levy on the form prescribed by the department of local government finance and approved by the state board of accounts. The political subdivision shall give notice by publication to taxpayers of:

- (1) the estimated budget;
- (2) the estimated maximum permissible levy;
- (3) the current and proposed tax levies of each fund; and
- (4) the amounts of excessive levy appeals to be requested.

In the notice, the political subdivision shall also state the time and place at which a public hearing will be held on these items. The notice shall be published twice in accordance with IC 5-3-1 with the first publication at least ten (10) days before the date fixed for the public hearing. Beginning in 2009, the duties required by this subsection must be completed before August 10 of the calendar year. A political subdivision shall provide the estimated budget and levy information required for the notice under subsection (b) to the county auditor on the schedule determined by the department of local government finance.

(b) Beginning in 2009, before August 10 of a calendar year, the county auditor shall mail to the last known address of each person liable for any property taxes, as shown on the tax duplicate, or to the last known address of the most recent owner shown in the transfer book, a statement that includes:

- (1) the assessed valuation as of the assessment date in the current calendar year of tangible property on which the person will be liable for property taxes first due and payable in the immediately succeeding calendar year and notice to the person of the opportunity to appeal the assessed valuation under ~~IC 6-1.1-15-1(b)~~; IC 6-1.1-15-1(c);

- (2) the amount of property taxes for which the person will be liable to each political subdivision on the tangible property for taxes first due and payable in the immediately succeeding calendar year, taking into account all factors that affect that liability, including:

- (A) the estimated budget and proposed tax rate and tax levy formulated by the political subdivision under subsection (a);
- (B) any deductions or exemptions that apply to the assessed valuation of the tangible property;
- (C) any credits that apply in the determination of the tax liability; and
- (D) the county auditor's best estimate of the effects on the tax

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liability that might result from actions of:

(i) the county board of tax adjustment (*before January 1, 2009*) or the county board of tax and capital projects review (*after December 31, 2008*); or

(ii) the department of local government finance;

(3) a prominently displayed notation that:

(A) the estimate under subdivision (2) is based on the best information available at the time the statement is mailed; and

(B) based on various factors, including potential actions by:

(i) the county board of tax adjustment (*before January 1, 2009*) or the county board of tax and capital projects review (*after December 31, 2008*); or

(ii) the department of local government finance;

it is possible that the tax liability as finally determined will differ substantially from the estimate;

(4) comparative information showing the amount of property taxes for which the person is liable to each political subdivision on the tangible property for taxes first due and payable in the current year; and

(5) the date, time, and place at which the political subdivision will hold a public hearing on the political subdivision's estimated budget and proposed tax rate and tax levy as required under subsection (a).

(c) The department of local government finance shall:

(1) prescribe a form for; and

(2) provide assistance to county auditors in preparing; statements under subsection (b). Mailing the statement described in subsection (b) to a mortgagee maintaining an escrow account for a person who is liable for any property taxes shall not be construed as compliance with subsection (b).

(d) The board of directors of a solid waste management district established under IC 13-21 or IC 13-9.5-2 (before its repeal) may conduct the public hearing required under subsection (a):

(1) in any county of the solid waste management district; and

(2) in accordance with the annual notice of meetings published under IC 13-21-5-2.

(e) **Except as provided in subsection (f)**, the trustee of each township in the county shall estimate the amount necessary to meet the cost of township assistance in the township for the ensuing calendar year. The township board shall adopt with the township budget a tax rate sufficient to meet the estimated cost of township assistance. The taxes collected as a result of the tax rate adopted under this subsection

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are credited to the township assistance fund.

(f) **This subsection applies for taxes first due and payable after 2010 only to a county having a consolidated city and only if an ordinance is adopted and approved in the county under IC 36-6-1.2-2. As set forth in IC 12-14-30:**

(1) the administrator of township assistance for the county shall estimate the amount necessary to meet the cost of township assistance in the county for the ensuing calendar year; and

(2) the county legislative body shall adopt with the county budget a tax rate uniform throughout the county sufficient to meet the estimated cost of township assistance.

The taxes collected as a result of the tax rate adopted under this subsection are credited to the county township assistance fund established under IC 12-14-30-2.

(f) (g) A county shall adopt with the county budget and the department of local government finance shall certify under section 16 of this chapter a tax rate sufficient to raise the levy necessary to pay the following:

(1) The cost of child services (as defined in IC 12-19-7-1) of the county payable from the family and children's fund.

(2) The cost of children's psychiatric residential treatment services (as defined in IC 12-19-7.5-1) of the county payable from the children's psychiatric residential treatment services fund.

A budget, tax rate, or tax levy adopted by a county fiscal body or approved or modified by a county board of tax adjustment that is less than the levy necessary to pay the costs described in subdivision (1) or (2) shall not be treated as a final budget, tax rate, or tax levy under section 11 of this chapter.

SECTION 107. IC 6-1.1-18.5-22 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 22. (a) The ad valorem property tax levy limits imposed by this chapter do not apply to ad valorem property taxes imposed by the following:

(1) A consolidated city to pay or fund any indebtedness assumed, defeased, paid, or refunded under IC 36-3-1-6.1.

(2) A county to pay or fund any indebtedness assumed, defeased, paid, or refunded under IC 36-6-1.2-10.

(b) For purposes of this section:

(1) "consolidating entity" means:

(A) a township;

(B) an airport authority; or

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- 1 (C) a fire protection territory;
 2 whose fire department is consolidated into the fire
 3 department of a consolidated city under IC 36-3-1-6.1; and
 4 (2) "maximum levy" means the maximum permissible ad
 5 valorem property tax levy under section 3 of this chapter.
 6 (c) The maximum levy of a consolidated city for property taxes
 7 first due and payable in 2009, 2010, and 2011 is the sum of:
 8 (1) the maximum levy of the consolidated city for property
 9 taxes first due and payable in 2009 determined without regard
 10 to this section; plus
 11 (2) the amount equal to the combined property tax levies of
 12 each consolidating entity for property taxes first due and
 13 payable in 2008 for fire protection and related services.
 14 (d) If an ordinance is adopted and approved under IC 36-6-1.2-2
 15 in a county containing a consolidated city, the maximum levy of the
 16 county for property taxes first due and payable in 2011 is the sum
 17 of:
 18 (1) the maximum levy of the county for property taxes first
 19 due and payable in 2011 determined without regard to this
 20 section; plus
 21 (2) the amount equal to the combined maximum levies of each
 22 consolidating entity that is a township for property taxes first
 23 due and payable in 2010.
 24 (e) If an ordinance is not adopted and approved under
 25 IC 36-6-1.2-2 in a county containing a consolidated city, the
 26 maximum levy of the county for property taxes first due and
 27 payable in 2011 is the sum of:
 28 (1) the maximum levy of the county for property taxes first
 29 due and payable in 2011 determined without regard to this
 30 section; plus
 31 (2) the amount equal to the combined property tax levies of
 32 each consolidating entity that is a township for property taxes
 33 first due and payable in 2010 attributable to the operations in
 34 those townships of township assessors and township small
 35 claims courts.
 36 (f) If an ordinance is adopted and approved under IC 36-6-1.2-2
 37 in a county containing a consolidated city, the maximum levy of a
 38 consolidating entity that is a township for property taxes first due
 39 and payable after 2010 is zero (0).
 40 (g) If an ordinance is not adopted and approved under
 41 IC 36-6-1.2-2 in a county containing a consolidated city, the
 42 maximum levy of a consolidating entity that is a township for

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property taxes first due and payable in 2011 is the remainder of:

(1) the maximum levy of the township for property taxes first due and payable in 2011 determined without regard to this section; minus

(2) the amount equal to the property tax levy of the township for property taxes first due and payable in 2010 attributable to the operations in the township of the township assessor and the township small claims court.

(h) The maximum levy of property taxes first due and payable in 2009 is reduced for each consolidating entity other than a township by the amount equal to the property tax levy of the consolidating entity for taxes first due and payable in 2008 for any services and operations for which responsibility is transferred to the consolidated city in 2009.

(i) The maximum levy of a consolidating entity that is a township for the township's firefighting fund for property taxes first due and payable after 2008 is zero (0).

(j) For purposes of determining the maximum levy of property taxes first due and payable in 2012 for an entity for which the maximum levy determined under this section for property taxes first due and payable in 2011 is greater than zero (0), the maximum levy to be used in:

(1) STEP ONE of section 3(a) of this chapter; or

(2) STEP ONE of section 3(b) of this chapter;

is the maximum levy determined under this section for the entity for property taxes first due and payable in 2011.

(k) For property taxes first due and payable in the calendar year in which a consolidation of the fire department of an excluded city into the fire department of a consolidated city under IC 36-3-1-6.3 is effective, the maximum permissible ad valorem property tax levy under IC 6-1.1-18.5:

(1) is increased for the consolidated city by the amount levied in the prior calendar year for fire protection and related services by the excluded city; and

(2) is reduced for the excluded city by the amount levied in the prior calendar year for fire protection and related services by the excluded city.

SECTION 108. IC 6-1.1-21-4, AS AMENDED BY P.L.234-2007, SECTION 297, AND AS AMENDED BY P.L.219-2007, SECTION 62, IS CORRECTED AND AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 4. (a) Each year the department shall allocate from the property tax replacement fund an amount equal

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to the sum of:

(1) each county's total eligible property tax replacement amount for that year; plus

(2) the total amount of homestead tax credits that are provided under IC 6-1.1-20.9 and allowed by each county for that year; plus

(3) an amount for each county that has one (1) or more taxing districts that contain all or part of an economic development district that meets the requirements of section 5.5 of this chapter. This amount is the sum of the amounts determined under the following STEPS for all taxing districts in the county that contain all or part of an economic development district:

STEP ONE: Determine that part of the sum of the amounts under section 2(g)(1)(A) and 2(g)(2) of this chapter that is attributable to the taxing district.

STEP TWO: Divide:

(A) that part of the subdivision (1) amount that is attributable to the taxing district; by

(B) the STEP ONE sum.

STEP THREE: Multiply:

(A) the STEP TWO quotient; times

(B) the taxes levied in the taxing district that are allocated to a special fund under IC 6-1.1-39-5.

(b) Except as provided in subsection (e), between March 1 and August 31 of each year, the department shall distribute to each county treasurer from the property tax replacement fund one-half (1/2) of the estimated distribution for that year for the county. Between September 1 and December 15 of that year, the department shall distribute to each county treasurer from the property tax replacement fund the remaining one-half (1/2) of each estimated distribution for that year. The amount of the distribution for each of these periods shall be according to a schedule determined by the property tax replacement fund board under section 10 of this chapter. The estimated distribution for each county may be adjusted from time to time by the department to reflect any changes in the total county tax levy upon which the estimated distribution is based.

(c) On or before December 31 of each year or as soon thereafter as possible, the department shall make a final determination of the amount which should be distributed from the property tax replacement fund to each county for that calendar year. This determination shall be known as the final determination of distribution. The department shall distribute to the county treasurer or, *except as provided in section 9 of*

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1 *this chapter*, receive back from the county treasurer any deficit or
 2 excess, as the case may be, between the sum of the distributions made
 3 for that calendar year based on the estimated distribution and the final
 4 determination of distribution. The final determination of distribution
 5 shall be based on the auditor's abstract filed with the auditor of state,
 6 adjusted for postabstract adjustments included in the December
 7 settlement sheet for the year, and such additional information as the
 8 department may require.

9 (d) All distributions provided for in this section shall be made on
 10 warrants issued by the auditor of state drawn on the treasurer of state.
 11 If the amounts allocated by the department from the property tax
 12 replacement fund exceed in the aggregate the balance of money in the
 13 fund, then the amount of the deficiency shall be transferred from the
 14 state general fund to the property tax replacement fund, and the auditor
 15 of state shall issue a warrant to the treasurer of state ordering the
 16 payment of that amount. However, any amount transferred under this
 17 section from the general fund to the property tax replacement fund
 18 shall, as soon as funds are available in the property tax replacement
 19 fund, be retransferred from the property tax replacement fund to the
 20 state general fund, and the auditor of state shall issue a warrant to the
 21 treasurer of state ordering the replacement of that amount.

22 (e) Except as provided in subsection (g) and subject to subsection
 23 (h), the department shall not distribute under subsection (b) and section
 24 10 of this chapter a percentage, determined by the department, of the
 25 money that would otherwise be distributed to the county under
 26 subsection (b) and section 10 of this chapter if:

27 (1) by the date the distribution is scheduled to be made, the
 28 county auditor has not sent a certified statement required to be
 29 sent by that date under IC 6-1.1-17-1 to the department of local
 30 government finance;

31 (2) by the deadline under IC 36-2-9-20, the county auditor has not
 32 transmitted data as required under that section;

33 (3) the county assessor has not forwarded to the department of
 34 local government finance the duplicate copies of all approved
 35 exemption applications required to be forwarded by that date
 36 under IC 6-1.1-11-8(a);

37 (4) the county assessor has not forwarded to the department of
 38 local government finance in a timely manner sales disclosure
 39 ~~forms form data under IC 6-1.1-5.5-3(b), IC 6-1.1-5.5-3(h),~~
 40 **IC 6-1.1-5.5-3(c);**

41 (5) local assessing officials have not provided information to the
 42 department of local government finance in a timely manner under

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1 IC 4-10-13-5(b);
 2 (6) the county auditor has not paid a bill for services under
 3 IC 6-1.1-4-31.5 to the department of local government finance in
 4 a timely manner;
 5 (7) the ~~elected~~ township assessors **(if any)** in the county, the
 6 ~~elected~~ township assessors **(if any)** and the county assessor, or the
 7 county assessor has not transmitted to the department of local
 8 government finance by October 1 of the year in which the
 9 distribution is scheduled to be made the data for all townships in
 10 the county required to be transmitted under IC 6-1.1-4-25(b);
 11 (8) the county has not established a parcel index numbering
 12 system under 50 IAC 12-15-1 in a timely manner; or
 13 (9) a township or county official has not provided other
 14 information to the department of local government finance in a
 15 timely manner as required by the department.
 16 (f) Except as provided in subsection (i), money not distributed for
 17 the reasons stated in subsection (e) shall be distributed to the county
 18 when the department of local government finance determines that the
 19 failure to:
 20 (1) provide information; or
 21 (2) pay a bill for services;
 22 has been corrected.
 23 (g) The restrictions on distributions under subsection (e) do not
 24 apply if the department of local government finance determines that the
 25 failure to:
 26 (1) provide information; or
 27 (2) pay a bill for services;
 28 in a timely manner is justified by unusual circumstances.
 29 (h) The department shall give the county auditor at least thirty (30)
 30 days notice in writing before withholding a distribution under
 31 subsection (e).
 32 (i) Money not distributed for the reason stated in subsection (e)(6)
 33 may be deposited in the fund established by IC 6-1.1-5.5-4.7(a). Money
 34 deposited under this subsection is not subject to distribution under
 35 subsection (f).
 36 SECTION 109. IC 6-1.1-23-1, AS AMENDED BY P.L.214-2005,
 37 SECTION 14, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 38 JULY 1, 2008]: Sec. 1. (a) Annually, after November 10th but before
 39 August 1st of the succeeding year, each county treasurer shall serve a
 40 written demand upon each county resident who is delinquent in the
 41 payment of personal property taxes. Annually, after May 10 but before
 42 October 31 of the same year, each county treasurer may serve a written

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1 demand upon a county resident who is delinquent in the payment of
 2 personal property taxes. The written demand may be served upon the
 3 taxpayer:

- 4 (1) by registered or certified mail;
- 5 (2) in person by the county treasurer or the county treasurer's
- 6 agent; or
- 7 (3) by proof of certificate of mailing.

8 (b) The written demand required by this section shall contain:

- 9 (1) a statement that the taxpayer is delinquent in the payment of
- 10 personal property taxes;
- 11 (2) the amount of the delinquent taxes;
- 12 (3) the penalties due on the delinquent taxes;
- 13 (4) the collection expenses which the taxpayer owes; and
- 14 (5) a statement that if the sum of the delinquent taxes, penalties,
- 15 and collection expenses are not paid within thirty (30) days from
- 16 the date the demand is made then:

17 (A) sufficient personal property of the taxpayer shall be sold
 18 to satisfy the total amount due plus the additional collection
 19 expenses incurred; or

20 (B) a judgment may be entered against the taxpayer in the
 21 circuit court of the county.

22 (c) Subsections (d) through (g) apply only to personal property that:

- 23 (1) is subject to a lien of a creditor imposed under an agreement
- 24 entered into between the debtor and the creditor after June 30,
- 25 2005;
- 26 (2) comes into the possession of the creditor or the creditor's agent
- 27 after May 10, 2006, to satisfy all or part of the debt arising from
- 28 the agreement described in subdivision (1); and
- 29 (3) has an assessed value of at least three thousand two hundred
- 30 dollars (\$3,200).

31 (d) For the purpose of satisfying a creditor's lien on personal
 32 property, the creditor of a taxpayer that comes into possession of
 33 personal property on which the taxpayer is adjudicated delinquent in
 34 the payment of personal property taxes must pay in full to the county
 35 treasurer the amount of the delinquent personal property taxes
 36 determined under STEP SEVEN of the following formula from the
 37 proceeds of any transfer of the personal property made by the creditor
 38 or the creditor's agent before applying the proceeds to the creditor's lien
 39 on the personal property:

40 STEP ONE: Determine the amount realized from any transfer of
 41 the personal property made by the creditor or the creditor's agent
 42 after the payment of the direct costs of the transfer.

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1 STEP TWO: Determine the amount of the delinquent taxes,
2 including penalties and interest accrued on the delinquent taxes
3 as identified on the form described in subsection (f) by the county
4 treasurer.

5 STEP THREE: Determine the amount of the total of the unpaid
6 debt that is a lien on the transferred property that was perfected
7 before the assessment date on which the delinquent taxes became
8 a lien on the transferred property.

9 STEP FOUR: Determine the sum of the STEP TWO amount and
10 the STEP THREE amount.

11 STEP FIVE: Determine the result of dividing the STEP TWO
12 amount by the STEP FOUR amount.

13 STEP SIX: Multiply the STEP ONE amount by the STEP FIVE
14 amount.

15 STEP SEVEN: Determine the lesser of the following:

16 (A) The STEP TWO amount.

17 (B) The STEP SIX amount.

18 (e) This subsection applies to transfers made by a creditor after May
19 10, 2006. As soon as practicable after a creditor comes into possession
20 of the personal property described in subsection (c), the creditor shall
21 request the form described in subsection (f) from the county treasurer.
22 Before a creditor transfers personal property described in subsection
23 (d) on which delinquent personal property taxes are owed, the creditor
24 must obtain from the county treasurer a delinquent personal property
25 tax form and file the delinquent personal property tax form with the
26 county treasurer. The creditor shall provide the county treasurer with:

27 (1) the name and address of the debtor; and

28 (2) a specific description of the personal property described in
29 subsection (d);

30 when requesting a delinquent personal property tax form.

31 (f) The delinquent personal property tax form must be in a form
32 prescribed by the state board of accounts under IC 5-11 and must
33 require the following information:

34 (1) The name and address of the debtor as identified by the
35 creditor.

36 (2) A description of the personal property identified by the
37 creditor and now in the creditor's possession.

38 (3) The assessed value of the personal property identified by the
39 creditor and now in the creditor's possession, as determined under
40 subsection (g).

41 (4) The amount of delinquent personal property taxes owed on the
42 personal property identified by the creditor and now in the

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creditor's possession, as determined under subsection (g).

(5) A statement notifying the creditor that ~~IC 6-1.1-23-1~~ **this section** requires that a creditor, upon the liquidation of personal property for the satisfaction of the creditor's lien, must pay in full the amount of delinquent personal property taxes owed as determined under subsection (d) on the personal property in the amount identified on this form from the proceeds of the liquidation before the proceeds of the liquidation may be applied to the creditor's lien on the personal property.

(g) The county treasurer shall provide the delinquent personal property tax form described in subsection (f) to the creditor not later than fourteen (14) days after the date the creditor requests the delinquent personal property tax form. The county **assessor** and **the** township assessors **(if any)** shall assist the county treasurer in determining the appropriate assessed value of the personal property and the amount of delinquent personal property taxes owed on the personal property. Assistance provided by the county **assessor** and **the** township assessors **(if any)** must include providing the county treasurer with relevant personal property forms filed with the **assessor or** assessors and providing the county treasurer with any other assistance necessary to accomplish the purposes of this section.

SECTION 110. IC 6-1.1-24-2, AS AMENDED BY P.L.89-2007, SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 2. (a) In addition to the delinquency list required under section 1 of this chapter, each county auditor shall prepare a notice. The notice shall contain the following:

(1) A list of tracts or real property eligible for sale under this chapter.

(2) A statement that the tracts or real property included in the list will be sold at public auction to the highest bidder, subject to the right of redemption.

(3) A statement that the tracts or real property will not be sold for an amount which is less than the sum of:

(A) the delinquent taxes and special assessments on each tract or item of real property;

(B) the taxes and special assessments on each tract or item of real property that are due and payable in the year of the sale, whether or not they are delinquent;

(C) all penalties due on the delinquencies;

(D) an amount prescribed by the county auditor that equals the sum of:

(i) the greater of twenty-five dollars (\$25) or postage and

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- 1 publication costs; and
 2 (ii) any other actual costs incurred by the county that are
 3 directly attributable to the tax sale; and
 4 (E) any unpaid costs due under subsection (b) from a prior tax
 5 sale.
 6 (4) A statement that a person redeeming each tract or item of real
 7 property after the sale must pay:
 8 (A) one hundred ten percent (110%) of the amount of the
 9 minimum bid for which the tract or item of real property was
 10 offered at the time of sale if the tract or item of real property
 11 is redeemed not more than six (6) months after the date of
 12 sale;
 13 (B) one hundred fifteen percent (115%) of the amount of the
 14 minimum bid for which the tract or item of real property was
 15 offered at the time of sale if the tract or item of real property
 16 is redeemed more than six (6) months after the date of sale;
 17 (C) the amount by which the purchase price exceeds the
 18 minimum bid on the tract or item of real property plus ten
 19 percent (10%) per annum on the amount by which the
 20 purchase price exceeds the minimum bid; and
 21 (D) all taxes and special assessments on the tract or item of
 22 real property paid by the purchaser after the tax sale plus
 23 interest at the rate of ten percent (10%) per annum on the
 24 amount of taxes and special assessments paid by the purchaser
 25 on the redeemed property.
 26 (5) A statement for informational purposes only, of the location
 27 of each tract or item of real property by key number, if any, and
 28 street address, if any, or a common description of the property
 29 other than a legal description. The township assessor, **or the**
 30 **county assessor if there is no township assessor for the**
 31 **township**, upon written request from the county auditor, shall
 32 provide the information to be in the notice required by this
 33 subsection. A misstatement in the key number or street address
 34 does not invalidate an otherwise valid sale.
 35 (6) A statement that the county does not warrant the accuracy of
 36 the street address or common description of the property.
 37 (7) A statement indicating:
 38 (A) the name of the owner of each tract or item of real
 39 property with a single owner; or
 40 (B) the name of at least one (1) of the owners of each tract or
 41 item of real property with multiple owners.
 42 (8) A statement of the procedure to be followed for obtaining or

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objecting to a judgment and order of sale, that must include the following:

(A) A statement:

- (i) that the county auditor and county treasurer will apply on or after a date designated in the notice for a court judgment against the tracts or real property for an amount that is not less than the amount set under subdivision (3), and for an order to sell the tracts or real property at public auction to the highest bidder, subject to the right of redemption; and
- (ii) indicating the date when the period of redemption specified in IC 6-1.1-25-4 will expire.

(B) A statement that any defense to the application for judgment must be:

- (i) filed with the court; and
- (ii) served on the county auditor and the county treasurer; before the date designated as the earliest date on which the application for judgment may be filed.

(C) A statement that the county auditor and the county treasurer are entitled to receive all pleadings, motions, petitions, and other filings related to the defense to the application for judgment.

(D) A statement that the court will set a date for a hearing at least seven (7) days before the advertised date and that the court will determine any defenses to the application for judgment at the hearing.

(9) A statement that the sale will be conducted at a place designated in the notice and that the sale will continue until all tracts and real property have been offered for sale.

(10) A statement that the sale will take place at the times and dates designated in the notice. Whenever the public auction is to be conducted as an electronic sale, the notice must include a statement indicating that the public auction will be conducted as an electronic sale and a description of the procedures that must be followed to participate in the electronic sale.

(11) A statement that a person redeeming each tract or item after the sale must pay the costs described in IC 6-1.1-25-2(e).

(12) If a county auditor and county treasurer have entered into an agreement under IC 6-1.1-25-4.7, a statement that the county auditor will perform the duties of the notification and title search under IC 6-1.1-25-4.5 and the notification and petition to the court for the tax deed under IC 6-1.1-25-4.6.

(13) A statement that, if the tract or item of real property is sold

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for an amount more than the minimum bid and the property is not redeemed, the owner of record of the tract or item of real property who is divested of ownership at the time the tax deed is issued may have a right to the tax sale surplus.

(14) If a determination has been made under subsection (d), a statement that tracts or items will be sold together.

(b) If within sixty (60) days before the date of the tax sale the county incurs costs set under subsection (a)(3)(D) and those costs are not paid, the county auditor shall enter the amount of costs that remain unpaid upon the tax duplicate of the property for which the costs were set. The county treasurer shall mail notice of unpaid costs entered upon a tax duplicate under this subsection to the owner of the property identified in the tax duplicate.

(c) The amount of unpaid costs entered upon a tax duplicate under subsection (b) must be paid no later than the date upon which the next installment of real estate taxes for the property is due. Unpaid costs entered upon a tax duplicate under subsection (b) are a lien against the property described in the tax duplicate, and amounts remaining unpaid on the date the next installment of real estate taxes is due may be collected in the same manner that delinquent property taxes are collected.

(d) The county auditor and county treasurer may establish the condition that a tract or item will be sold and may be redeemed under this chapter only if the tract or item is sold or redeemed together with one (1) or more other tracts or items. Property may be sold together only if the tract or item is owned by the same person.

SECTION 111. IC 6-1.1-25-4.1 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 4.1. (a) If, as provided in ~~section 4(f)~~ **section 4(h)** of this chapter, the county auditor does not issue a deed to the county for property for which a certificate of sale has been issued to the county under IC 6-1.1-24-9 because the county executive determines that the property contains hazardous waste or another environmental hazard for which the cost of abatement or alleviation will exceed the fair market value of the property, the property may be transferred consistent with ~~the provisions of this~~ section.

(b) A person who desires to obtain title to and eliminate the hazardous conditions of property containing hazardous waste or another environmental hazard for which a county holds a certificate of sale but to which a deed may not be issued to the county under ~~section 4(f)~~ **section 4(h)** of this chapter may file a petition with the county auditor seeking a waiver of the delinquent taxes, special assessments,

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1 interest, penalties, and costs assessed against the property and transfer
2 of the title to the property to the petitioner. The petition must:

- 3 (1) be on a form prescribed by the state board of accounts and
- 4 approved by the department of local government finance;
- 5 (2) state the amount of taxes, special assessments, penalties, and
- 6 costs assessed against the property for which a waiver is sought;
- 7 (3) describe the conditions existing on the property that have
- 8 prevented the sale or the transfer of title to the county;
- 9 (4) describe the plan of the petitioner for elimination of the
- 10 hazardous condition on the property under IC 13-25-5 and the
- 11 intended use of the property; and
- 12 (5) be accompanied by a fee established by the county auditor for
- 13 completion of a title search and processing.

14 (c) Upon receipt of a petition described in subsection (b), the county
15 auditor shall review the petition to determine whether the petition is
16 complete. If the petition is not complete, the county auditor shall return
17 the petition to the petitioner and describe the defects in the petition.
18 The petitioner may correct the defects and file the completed petition
19 with the county auditor. Upon receipt of a completed petition, the
20 county auditor shall forward a copy of the petition to:

- 21 (1) the assessor of the township in which the property is located,
- 22 **or the county assessor if there is no township assessor for the**
- 23 **township;**
- 24 (2) the owner;
- 25 (3) all persons who have, as of the date of the filing of the
- 26 petition, a substantial interest of public record in the property;
- 27 (4) the county property tax assessment board of appeals; and
- 28 (5) the department of local government finance.

29 (d) Upon receipt of a petition described in subsection (b), the county
30 property tax assessment board of appeals shall, at the county property
31 tax assessment board of appeals' earliest opportunity, conduct a public
32 hearing on the petition. The county property tax assessment board of
33 appeals shall, by mail, give notice of the date, time, and place fixed for
34 the hearing to:

- 35 (1) the petitioner;
- 36 (2) the owner;
- 37 (3) all persons who have, as of the date the petition was filed, a
- 38 substantial interest of public record in the property; and
- 39 (4) the assessor of the township in which the property is located,
- 40 **or the county assessor if there is no township assessor for the**
- 41 **township.**

42 In addition, notice of the public hearing on the petition shall be

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published one (1) time at least ten (10) days before the hearing in a newspaper of countywide circulation and posted at the principal office of the county property tax assessment board of appeals, or at the building where the meeting is to be held.

(e) After the hearing and completion of any additional investigation of the property or of the petitioner that is considered necessary by the county property tax assessment board of appeals, the county board shall give notice, by mail, to the parties listed in subsection (d) of the county property tax assessment board of appeals' recommendation as to whether the petition should be granted. The county property tax assessment board of appeals shall forward to the department of local government finance a copy of the county property tax assessment board of appeals' recommendation and a copy of the documents submitted to or collected by the county property tax assessment board of appeals at the public hearing or during the course of the county board of appeals' investigation of the petition.

(f) Upon receipt by the department of local government finance of a recommendation by the county property tax assessment board of appeals, the department of local government finance shall review the petition and all other materials submitted by the county property tax assessment board of appeals and determine whether to grant the petition. Notice of the determination by the department of local government finance and the right to seek an appeal of the determination shall be given by mail to:

- (1) the petitioner;
- (2) the owner;
- (3) all persons who have, as of the date the petition was filed, a substantial interest of public record in the property;
- (4) the assessor of the township in which the property is located, **or the county assessor if there is no township assessor for the township;** and
- (5) the county property tax assessment board of appeals.

(g) Any person aggrieved by a determination of the department of local government finance under subsection (f) may file an appeal seeking additional review by the department of local government finance and a public hearing. In order to obtain a review under this subsection, the aggrieved person must file a petition for appeal with the county auditor in the county where the tract or item of real property is located not more than thirty (30) days after issuance of notice of the determination of the department of local government finance. The county auditor shall transmit the petition for appeal to the department of local government finance not more than ten (10) days after the

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1 petition is filed.

2 (h) Upon receipt by the department of local government finance of
3 an appeal, the department of local government finance shall set a date,
4 time, and place for a hearing. The department of local government
5 finance shall give notice, by mail, of the date, time, and place fixed for
6 the hearing to:

- 7 (1) the person filing the appeal;
- 8 (2) the petitioner;
- 9 (3) the owner;
- 10 (4) all persons who have, as of the date the petition was filed, a
- 11 substantial interest of public record in the property;
- 12 (5) the assessor of the township in which the property is located,
- 13 **or the county assessor if there is no township assessor for the**
- 14 **township;** and

- 15 (6) the county property tax assessment board of appeals.

16 The department of local government finance shall give the notices at
17 least ten (10) days before the day fixed for the hearing.

18 (i) After the hearing, the department of local government finance
19 shall give the parties listed in subsection (h) notice by mail of the final
20 determination of the department of local government finance.

21 (j) If the department of local government finance decides to:

- 22 (1) grant the petition submitted under subsection (b) after initial
- 23 review of the petition under subsection (f) or after an appeal
- 24 under subsection (h); and
- 25 (2) waive the taxes, special assessments, interest, penalties, and
- 26 costs assessed against the property;

27 the department of local government finance shall issue to the county
28 auditor an order directing the removal from the tax duplicate of the
29 taxes, special assessments, interest, penalties, and costs for which the
30 waiver is granted.

31 (k) After:

- 32 (1) at least thirty (30) days have passed since the issuance of a
- 33 notice by the department of local government finance to the
- 34 county property tax assessment board of appeals granting a
- 35 petition filed under subsection (b), if no appeal has been filed; or
- 36 (2) not more than thirty (30) days after receipt by the county
- 37 property tax assessment board of appeals of a notice of a final
- 38 determination of the department of local government finance
- 39 granting a petition filed under subsection (b) after an appeal has
- 40 been filed and heard under subsection (h);

41 the county auditor shall file a verified petition and an application for an
42 order on the petition in the court in which the judgment of sale was

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entered asking the court to direct the county auditor to issue a tax deed to the real property. The petition shall contain the certificate of sale issued to the county, a copy of the petition filed under subsection (b), and a copy of the notice of the final determination of the department of local government finance directing the county auditor to remove the taxes, interest, penalties, and costs from the tax duplicate. Notice of the filing of the petition and application for an order on the petition shall be given, by mail, to the owner and any person with a substantial interest of public record in the property. A person owning or having an interest in the property may appear to object to the petition.

(l) The court shall enter an order directing the county auditor to issue a tax deed to the petitioner under subsection (b) if the court finds that the following conditions exist:

(1) The time for redemption has expired.

(2) The property has not been redeemed before the expiration of the period of redemption specified in section 4 of this chapter.

(3) All taxes, special assessments, interest, penalties, and costs have been waived by the department of local government finance or, to the extent not waived, paid by the petitioner under subsection (b).

(4) All notices required by this section and sections 4.5 and 4.6 of this chapter have been given.

(5) The petitioner under subsection (b) has complied with all the provisions of law entitling the petitioner to a tax deed.

(m) A tax deed issued under this section is uncontestable except by appeal from the order of the court directing the county auditor to issue the tax deed. The appeal must be filed not later than sixty (60) days after the date of the court's order.

SECTION 112. IC 6-1.1-31-5 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 5. (a) Subject to this article, the rules adopted by the department of local government finance are the basis for determining the true tax value of tangible property.

(b) ~~Local~~ Assessing officials ~~members of the county property tax assessment board of appeals, and county assessors~~ shall:

(1) comply with the rules, appraisal manuals, bulletins, and directives adopted by the department of local government finance;

(2) use the property tax forms, property tax returns, and notice forms prescribed by the department; and

(3) collect and record the data required by the department.

(c) In assessing tangible property, the ~~township assessors, members of the county property tax assessment board of appeals, and county~~

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1 ~~assessors~~ **assessing officials** may consider factors in addition to those
 2 prescribed by the department of local government finance if the use of
 3 the additional factors is first approved by the department. Each
 4 ~~township assessor, of the county property tax assessment board of~~
 5 ~~appeals, and the county assessor~~ **assessing official** shall indicate on his
 6 ~~the official's~~ records for each individual assessment whether:

- 7 (1) only the factors contained in the department's rules, forms, and
 8 returns have been considered; or
 9 (2) factors in addition to those contained in the department's rules,
 10 forms, and returns have been considered.

11 SECTION 113. IC 6-1.1-31.5-3.5, AS AMENDED BY
 12 P.L.228-2005, SECTION 26, IS AMENDED TO READ AS
 13 FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 3.5. (a) Until the
 14 system described in subsection (e) is implemented, each county shall
 15 maintain a state certified computer system that has the capacity to:

- 16 (1) process and maintain assessment records;
 17 (2) process and maintain standardized property tax forms;
 18 (3) process and maintain standardized property assessment
 19 notices;
 20 (4) maintain complete and accurate assessment records for the
 21 county; and
 22 (5) process and compute complete and accurate assessments in
 23 accordance with Indiana law.

24 The county assessor with the recommendation of the township
 25 assessors **(if any)** shall select the computer system used by township
 26 assessors and the county assessor in the county except in a county with
 27 an elected township assessor in every township. In a county with an
 28 elected township assessor in every township, the elected township
 29 assessors shall select a computer system based on a majority vote of the
 30 township assessors in the county.

31 (b) All information on a computer system referred to in subsection
 32 (a) shall be readily accessible to:

- 33 (1) township assessors **(if any)**;
 34 ~~(2) the county assessor;~~
 35 ~~(3) (2)~~ the department of local government finance; and
 36 ~~(4) members of the county property tax assessment board of~~
 37 ~~appeals.~~
 38 **(3) assessing officials.**

39 (c) The certified system referred to in subsection (a) used by the
 40 counties must be:

- 41 (1) compatible with the data export and transmission
 42 requirements in a standard format prescribed by the office of

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1 technology established by IC 4-13.1-2-1 and approved by the
2 legislative services agency; and

3 (2) maintained in a manner that ensures prompt and accurate
4 transfer of data to the department of local government finance and
5 the legislative services agency.

6 (d) All standardized property forms and notices on the certified
7 computer system referred to in subsection (a) shall be maintained by
8 the township assessor and the county assessor in an accessible location
9 and in a format that is easily understandable for use by persons of the
10 county.

11 (e) The department shall adopt rules ~~before July 1, 2006~~, for the
12 establishment of:

13 (1) a uniform and common property tax management system
14 among all counties that:

15 (A) includes a combined mass appraisal and county auditor
16 system integrated with a county treasurer system; and

17 (B) replaces the computer system referred to in subsection (a);
18 and

19 (2) a schedule for implementation of the system referred to in
20 subdivision (1) structured to result in the implementation of the
21 system in all counties with respect to an assessment date:

22 (A) determined by the department; and

23 (B) specified in the rule.

24 (f) The department shall appoint an advisory committee to assist the
25 department in the formulation of the rules referred to in subsection (e).
26 The department shall determine the number of members of the
27 committee. The committee:

28 (1) must include at least:

29 (A) one (1) township assessor **(if any township in Indiana is
30 served by a township assessor);**

31 (B) one (1) county assessor;

32 (C) one (1) county auditor; and

33 (D) one (1) county treasurer; and

34 (2) shall meet at times and locations determined by the
35 department.

36 (g) Each member of the committee appointed under subsection (f)
37 who is not a state employee is not entitled to the minimum salary per
38 diem provided by IC 4-10-11-2.1(b). The member is entitled to
39 reimbursement for traveling expenses as provided under IC 4-13-1-4
40 and other expenses actually incurred in connection with the member's
41 duties as provided in the state policies and procedures established by
42 the Indiana department of administration and approved by the budget

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1 agency.

2 (h) Each member of the committee appointed under subsection (f)

3 who is a state employee is entitled to reimbursement for traveling

4 expenses as provided under IC 4-13-1-4 and other expenses actually

5 incurred in connection with the member's duties as provided in the state

6 policies and procedures established by the Indiana department of

7 administration and approved by the budget agency.

8 (i) The department shall report to the budget committee in writing

9 the department's estimate of the cost of implementation of the system

10 referred to in subsection (e).

11 SECTION 114. IC 6-1.1-31.7-1 IS AMENDED TO READ AS

12 FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 1. As used in this

13 chapter, "appraiser" refers to a professional appraiser or a professional

14 appraisal firm that contracts with a ~~township or~~ county under

15 IC 6-1.1-4.

16 SECTION 115. IC 6-1.1-35-1 IS AMENDED TO READ AS

17 FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 1. The department of

18 local government finance shall:

19 (1) interpret the property tax laws of this state;

20 (2) instruct property tax officials about their taxation and

21 assessment duties; ~~and ensure that the county assessors, township~~

22 ~~assessors, and assessing officials are in compliance with section~~

23 ~~1.1 of this chapter;~~

24 (3) see that all property assessments are made in the manner

25 provided by law; and

26 (4) develop and maintain a manual for all assessing officials and

27 county assessors concerning:

28 (A) assessment duties and responsibilities of the various state

29 and local officials;

30 (B) assessment procedures and time limits for the completion

31 of assessment duties;

32 (C) changes in state assessment laws; and

33 (D) other matters relevant to the assessment duties of

34 assessing officials, county assessors, and other county

35 officials.

36 SECTION 116. IC 6-1.1-35-4 IS AMENDED TO READ AS

37 FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 4. ~~Each~~ **In a county in**

38 **which at least one (1) township is served by a township assessor,**

39 **the** county assessor shall annually call at least one (1) meeting of the

40 township assessors of the county. At the meeting, the county assessor

41 shall advise and instruct the township assessors with respect to their

42 duties under the law. In addition, another purpose of the meeting is to

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1 promote intra-county uniformity in assessment procedures. The county
 2 assessor may call additional meetings of the township assessors for the
 3 purposes stated in this section. A township assessor shall receive a per
 4 diem expense allowance for each day that ~~he~~ **the assessor** attends a
 5 meeting called by the county assessor under this section. The county
 6 council shall determine the amount of that per diem expense allowance.

7 SECTION 117. IC 6-1.1-35-5 IS AMENDED TO READ AS
 8 FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 5. **In a county in**
 9 **which at least one (1) township is served by a township assessor,** if
 10 a township assessor does not perform ~~his~~ **the township assessor's**
 11 duties in a competent manner, the county assessor shall, in a written
 12 report, inform the department of local government finance of that fact.

13 SECTION 118. IC 6-1.1-35-9 IS AMENDED TO READ AS
 14 FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 9. (a) All information
 15 that is related to earnings, income, profits, losses, or expenditures and
 16 that is:

17 (1) given by a person to:

18 (A) an assessing official;

19 ~~(B) a member of a county property tax assessment board of~~
 20 ~~appeals;~~

21 ~~(C) a county assessor;~~

22 ~~(D) (B) an employee of a person referred to in clauses (A)~~
 23 ~~through (C);~~ **an assessing official; or**

24 ~~(E) (C) an officer or employee of an entity that contracts with~~
 25 ~~a board of county commissioners, a county assessor, or an~~
 26 ~~elected township assessor under IC 6-1.1-36-12; or~~

27 (2) acquired by:

28 (A) an assessing official;

29 ~~(B) a member of a county property tax assessment board of~~
 30 ~~appeals;~~

31 ~~(C) a county assessor;~~

32 ~~(D) (B) an employee of a person referred to in clauses (A)~~
 33 ~~through (C);~~ **an assessing official; or**

34 ~~(E) (C) an officer or employee of an entity that contracts with~~
 35 ~~a board of county commissioners, a county assessor, or an~~
 36 ~~elected township assessor under IC 6-1.1-36-12;~~

37 in the performance of the person's duties;

38 is confidential. The assessed valuation of tangible property is a matter
 39 of public record and is thus not confidential. Confidential information
 40 may be disclosed only in a manner that is authorized under subsection
 41 (b), (c), or (d).

42 (b) Confidential information may be disclosed to:

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(1) an official or employee of:

(A) this state or another state;

(B) the United States; or

(C) an agency or subdivision of this state, another state, or the United States;

if the information is required in the performance of the official duties of the official or employee; or

(2) an officer or employee of an entity that contracts with a board of county commissioners, a county assessor, or an elected township assessor under IC 6-1.1-36-12 if the information is required in the performance of the official duties of the officer or employee.

(c) The following state agencies, or their authorized representatives, shall have access to the confidential farm property records and schedules that are on file in the office of a county ~~or township~~ assessor:

(1) The Indiana state board of animal health, in order to perform its duties concerning the discovery and eradication of farm animal diseases.

(2) The department of agricultural statistics of Purdue University, in order to perform its duties concerning the compilation and dissemination of agricultural statistics. ~~and~~

(3) Any other state agency that needs the information in order to perform its duties.

(d) Confidential information may be disclosed during the course of a judicial proceeding in which the regularity of an assessment is questioned.

(e) Confidential information that is disclosed to a person under subsection (b) or (c) retains its confidential status. Thus, that person may disclose the information only in a manner that is authorized under subsection (b), (c), or (d).

(f) Notwithstanding any other provision of law:

(1) a person who:

(A) is an officer or employee of an entity that contracts with a board of county commissioners, a county assessor, or an elected township assessor under IC 6-1.1-36-12; and

(B) obtains confidential information under this section;

may not disclose that confidential information to any other person; and

(2) a person referred to in subdivision (1) must return all confidential information to the taxpayer not later than fourteen (14) days after the earlier of:

(A) the completion of the examination of the taxpayer's

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personal property return under IC 6-1.1-36-12; or

(B) the termination of the contract.

SECTION 119. IC 6-1.1-35-11 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 11. (a) An assessing official ~~member of a county property tax assessment board of appeals, a state board member,~~ or an employee of ~~any~~ **an** assessing official ~~county assessor, or board~~ shall immediately be dismissed from that position if the person discloses in an unauthorized manner any information that is classified as confidential under section 9 of this chapter.

(b) If an officer or employee of an entity that contracts with a board of county commissioners ~~or a county assessor or an elected township assessor~~ under IC 6-1.1-36-12 discloses in an unauthorized manner any information that is classified as confidential under section 9 of this chapter:

(1) the contract between the entity and the board is void as of the date of the disclosure;

(2) the entity forfeits all right to payments owed under the contract after the date of disclosure;

(3) the entity and its affiliates are barred for three (3) years after the date of disclosure from entering into a contract with a board, a county assessor, or an elected township assessor under IC 6-1.1-36-12; and

(4) the taxpayer whose information was disclosed has a right of action for triple damages against the entity.

SECTION 120. IC 6-1.1-35.2-2 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 2. (a) In any year in which an assessing official ~~or a county assessor~~ takes office for the first time, the department of local government finance shall conduct training sessions determined under the rules adopted by the department under IC 4-22-2 for ~~these the~~ new assessing officials. ~~and county assessors.~~ ~~These~~ **The** sessions must be held at the locations described in subsection (b).

(b) To ensure that all newly elected or appointed assessing officials ~~and assessors~~ have an opportunity to attend the training sessions required by this section, the department of local government finance shall conduct the training sessions at a minimum of four (4) separate regional locations. The department shall determine the locations of the training sessions, but:

(1) at least one (1) training session must be held in the northeastern part of Indiana;

(2) at least one (1) training session must be held in the

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1 northwestern part of Indiana;

2 (3) at least one (1) training session must be held in the
3 southeastern part of Indiana; and

4 (4) at least one (1) training session must be held in the
5 southwestern part of Indiana.

6 The four (4) regional training sessions may not be held in Indianapolis.
7 However, the department of local government finance may, after the
8 conclusion of the four (4) training sessions, provide additional training
9 sessions at locations determined by the department.

10 (c) Any new assessing official ~~or county assessor~~ who attends:

11 (1) a required session during the official's ~~or assessor's~~ term of
12 office; or

13 (2) training between the date the person is elected to office and
14 January 1 of the year the person takes office for the first time;

15 is entitled to receive the per diem per session set by the department of
16 local government finance by rule adopted under IC 4-22-2 and a
17 mileage allowance from the county in which the official resides.

18 (d) A person is entitled to a mileage allowance under this section
19 only for travel between the person's place of work and the training
20 session nearest to the person's place of work.

21 SECTION 121. IC 6-1.1-35.2-3 IS AMENDED TO READ AS
22 FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 3. (a) Each year the
23 department of local government finance shall conduct the continuing
24 education sessions required in the rules adopted by the department for
25 all assessing officials ~~county assessors~~; and all ~~members of~~; and
26 hearing officers for the county property tax assessment board of
27 appeals. These sessions must be conducted at the locations described
28 in subsection (b).

29 (b) To ensure that all assessing officials ~~assessors; and members of~~
30 ~~county property tax assessment boards of appeals and hearing officers~~
31 have an opportunity to attend the continuing education sessions
32 required by this section, the department of local government finance
33 shall conduct the continuing education sessions at a minimum of four
34 (4) separate regional locations. The department shall determine the
35 locations of the continuing education sessions, but:

36 (1) at least one (1) continuing education session must be held in
37 the northeastern part of Indiana;

38 (2) at least one (1) continuing education session must be held in
39 the northwestern part of Indiana;

40 (3) at least one (1) continuing education session must be held in
41 the southeastern part of Indiana; and

42 (4) at least one (1) continuing education session must be held in

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the southwestern part of Indiana.

The four (4) regional continuing education sessions may not be held in Indianapolis. However, the department of local government finance may, after the conclusion of the four (4) continuing education sessions, provide additional continuing education sessions at locations determined by the department.

(c) Any assessing official ~~county assessor, or member of, and~~ hearing ~~officers officer~~ for the county property tax assessment board of appeals who attends required sessions is entitled to receive a mileage allowance and the per diem per session set by the department of local government finance by rule adopted under IC 4-22-2 from the county in which the official resides. A person is entitled to a mileage allowance under this section only for travel between the person's place of work and the training session nearest to the person's place of work.

SECTION 122. IC 6-1.1-35.2-5 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 5. A county that is required to make a payment to an assessing official ~~a county assessor, or member of, and a~~ hearing ~~officers officer~~ for the county property tax assessment board of appeals under this chapter must make the payment regardless of an appropriation. The payment may be made from the county's ~~cumulative~~ reassessment fund.

SECTION 123. IC 6-1.1-35.5-7, AS AMENDED BY P.L.219-2007, SECTION 79, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 7. (a) With respect to level one and level two certifications, the department of local government finance shall establish a fair and reasonable fee for examination and certification under this chapter. However, the fee does not apply to an ~~elected~~ assessing official, a ~~county assessor, a member of, and~~ hearing ~~officers officer~~ for a county property tax assessment board of appeals, or an employee of an ~~elected~~ assessing official ~~county assessor, or county property tax assessment board of appeals who is taking the level one examination or the level two examination for the first time.~~

(b) The assessing official training account is established as an account within the state general fund. All fees collected by the department of local government finance shall be deposited in the account. The account shall be administered by the department of local government finance and does not revert to the state general fund at the end of a fiscal year. The department of local government finance may use money in the account for:

- (1) testing and training of assessing officials, county assessors, members of a county property tax assessment board of appeals, and employees of assessing officials, county assessors, or the

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1 county property tax assessment board of appeals; and

2 (2) administration of the level three certification program under
3 section 4.5 of this chapter.

4 SECTION 124. IC 6-1.1-36-3 IS AMENDED TO READ AS
5 FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 3. (a) A township
6 assessor's assessment or a county assessor's assessment of property is
7 valid even if:

8 (1) ~~he the assessor~~ does not complete, or notify the county
9 auditor of, the assessment by the time prescribed under IC 6-1.1-3
10 or IC 6-1.1-4;

11 (2) there is an irregularity or informality in the manner in which
12 ~~he the assessor~~ makes the assessment; or

13 (3) there is an irregularity or informality in the tax list.

14 An irregularity or informality in the assessment or the tax list may be
15 corrected at any time.

16 (b) This section does not release a township assessor or county
17 assessor from any duty to give notice or from any penalty imposed on
18 ~~him the assessor~~ by law for ~~his the assessor's~~ failure to make ~~his the~~
19 ~~assessor's~~ return within the time ~~period~~ prescribed in IC 6-1.1-3 or
20 IC 6-1.1-4.

21 SECTION 125. IC 6-1.1-36-4 IS AMENDED TO READ AS
22 FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 4. (a) An assessing
23 official ~~a county assessor, a member of a county property tax~~
24 ~~assessment board of appeals~~; or a representative of the department of
25 local government finance may file an affidavit with a circuit court of
26 this state if:

27 (1) the official ~~or board member~~ or a representative ~~of the official~~
28 ~~or board~~ has requested that a person give information or produce
29 books or records; and

30 (2) the person has not complied with the request.

31 The affidavit must state that the person has not complied with the
32 request.

33 (b) When an affidavit is filed under subsection (a), the circuit court
34 shall issue a writ which directs the person to appear at the office of the
35 official or ~~board member~~ **representative** and to give the requested
36 information or produce the requested books or records. The appropriate
37 county sheriff shall serve the writ. A person who disobeys the writ is
38 guilty of contempt of court.

39 (c) If a writ is issued under this section, the cost incurred in filing
40 the affidavit, in the issuance of the writ, and in the service of the writ
41 shall be charged to the person against whom the writ is issued. If a writ
42 is not issued, all costs shall be charged to the county in which the

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1 circuit court proceedings are held, and the board of commissioners of
2 that county shall allow a claim for the costs.

3 SECTION 126. IC 6-1.1-36-5 IS AMENDED TO READ AS
4 FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 5. In order to discharge
5 their official duties, the following officials may administer oaths and
6 affirmations:

7 ~~(1) Assessing officials.~~

8 ~~(2) (1) County assessors.~~

9 **(2) Township assessors.**

10 (3) County auditors.

11 (4) Members of a county property tax assessment board of
12 appeals.

13 (5) Members of the Indiana board.

14 SECTION 127. IC 6-1.1-36-7 IS AMENDED TO READ AS
15 FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 7. (a) The department
16 of local government finance may cancel any property taxes assessed
17 against real property owned by a county, township, city, or town if a
18 petition requesting that the department cancel the taxes is submitted by
19 the auditor, assessor, and treasurer of the county in which the real
20 property is located.

21 (b) The department of local government finance may cancel any
22 property taxes assessed against real property owned by this state if a
23 petition requesting that the department cancel the taxes is submitted by:

24 (1) the governor; or

25 (2) the chief administrative officer of the state agency which
26 supervises the real property.

27 However, if the petition is submitted by the chief administrative officer
28 of a state agency, the governor must approve the petition.

29 (c) The department of local government finance may compromise
30 the amount of property taxes, together with any interest or penalties on
31 those taxes, assessed against the fixed or distributable property owned
32 by a bankrupt railroad, which is under the jurisdiction of:

33 (1) a federal court under 11 U.S.C. 1163;

34 (2) Chapter X of the Acts of Congress Relating to Bankruptcy (11
35 U.S.C. 701-799); or

36 (3) a comparable bankruptcy law.

37 (d) After making a compromise under subsection (c) and after
38 receiving payment of the compromised amount, the department of local
39 government finance shall distribute to each county treasurer an amount
40 equal to the product of:

41 (1) the compromised amount; multiplied by

42 (2) a fraction, the numerator of which is the total of the particular

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1 county's property tax levies against the railroad for the
 2 compromised years, and the denominator of which is the total of
 3 all property tax levies against the railroad for the compromised
 4 years.

5 (e) After making the distribution under subsection (d), the
 6 department of local government finance shall direct the auditors of
 7 each county to remove from the tax rolls the amount of all property
 8 taxes assessed against the bankrupt railroad for the compromised years.

9 (f) The county auditor of each county receiving money under
 10 subsection (d) shall allocate that money among the county's taxing
 11 districts. The auditor shall allocate to each taxing district an amount
 12 equal to the product of:

13 (1) the amount of money received by the county under subsection
 14 (d); multiplied by

15 (2) a fraction, the numerator of which is the total of the taxing
 16 district's property tax levies against the railroad for the
 17 compromised years, and the denominator of which is the total of
 18 all property tax levies against the railroad in that county for the
 19 compromised years.

20 (g) The money allocated to each taxing district shall be apportioned
 21 and distributed among the taxing units of that taxing district in the
 22 same manner and at the same time that property taxes are apportioned
 23 and distributed.

24 (h) The department of local government finance may, with the
 25 approval of the attorney general, compromise the amount of property
 26 taxes, together with any interest or penalties on those taxes, assessed
 27 against property owned by a person that has a case pending under state
 28 or federal bankruptcy law. Property taxes that are compromised under
 29 this section shall be distributed and allocated at the same time and in
 30 the same manner as regularly collected property taxes. The department
 31 of local government finance may compromise property taxes under this
 32 subsection only if:

33 (1) a petition is filed with the department of local government
 34 finance that requests the compromise and ~~that~~ is signed and
 35 approved by the assessor, auditor, and treasurer of each county
 36 and the assessor of each township **(if any)** that is entitled to
 37 receive any part of the compromised taxes;

38 (2) the compromise significantly advances the time of payment of
 39 the taxes; and

40 (3) the compromise is in the best interest of the state and the
 41 taxing units that are entitled to receive any part of the
 42 compromised taxes.

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(i) A taxing unit that receives funds under this section is not required to include the funds in its budget estimate for any budget year which begins after the budget year in which it receives the funds.

(j) A county treasurer, with the consent of the county auditor and the county assessor, may compromise the amount of property taxes, interest, or penalties owed in a county by an entity that has a case pending under Title 11 of the United States Code (Bankruptcy Code) by accepting a single payment that must be at least seventy-five percent (75%) of the total amount owed in the county.

SECTION 128. IC 6-1.1-36-12, AS AMENDED BY P.L.154-2006, SECTION 54, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 12. (a) A board of county commissioners, a county assessor, or an elected township assessor may enter into a contract for the discovery of property that has been undervalued or omitted from assessment. The contract must prohibit payment to the contractor for discovery of undervaluation or omission with respect to a parcel or personal property return before all appeals of the assessment of the parcel or the assessment under the return have been finalized. The contract may require the contractor to:

(1) examine and verify the accuracy of personal property returns filed by taxpayers ~~with a township assessor of a township~~ in the county; and

(2) compare a return with the books of the taxpayer and with personal property owned, held, possessed, controlled, or occupied by the taxpayer.

(b) This subsection applies if funds are not appropriated for payment of services performed under a contract described in subsection (a). The county auditor may create a special nonreverting fund in which the county treasurer shall deposit the amount of taxes, including penalties and interest, that result from additional assessments on undervalued or omitted property collected from all taxing jurisdictions in the county after deducting the amount of any property tax credits that reduce the owner's property tax liability for the undervalued or omitted property. The fund remains in existence during the term of the contract. Distributions shall be made from the fund without appropriation only for the following purposes:

(1) All contract fees and other costs related to the contract.

(2) After the payments required by subdivision (1) have been made and the contract has expired, the county auditor shall distribute all money remaining in the fund to the appropriate taxing units in the county using the property tax rates of each taxing unit in effect at the time of the distribution.

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(c) A board of county commissioners, a county assessor, or an elected township assessor may not contract for services under subsection (a) on a percentage basis.

SECTION 129. IC 6-1.1-36-13 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 13. When a political subdivision is formed, the auditor of the county in which the political subdivision is situated shall, at the written request of the legislative body of the political subdivision, prepare a list of all the lands and lots within the limits of the political subdivision, and the county auditor shall deliver the list to the appropriate township assessor, **or the county assessor if there is no township assessor for the township**, on or before the assessment date which immediately follows the date of incorporation. The county auditor shall use the records in the auditor's office in order to compile the list.

SECTION 130. IC 6-1.1-37-2 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 2. ~~A county or township~~ **An assessing official member of a county or state board, or employee or a representative of such an official or board the department of local government finance** who:

- (1) knowingly assesses any property at more or less than what ~~he~~ **the official or representative** believes is the proper assessed value of the property;
 - (2) knowingly fails to perform any of the duties imposed on ~~him~~ **the official or representative** under the general assessment provisions of this article; or
 - (3) recklessly violates any of the other general assessment provisions of this article;
- commits a Class A misdemeanor.

SECTION 131. IC 6-1.1-37-7 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 7. (a) If a person fails to file a required personal property return on or before the due date, the county auditor shall add a penalty of twenty-five dollars (\$25) to the person's next property tax installment. The county auditor shall also add an additional penalty to the taxes payable by the person if ~~he~~ **the person** fails to file the personal property return within thirty (30) days after the due date. The amount of the additional penalty is twenty percent (20%) of the taxes finally determined to be due with respect to the personal property which should have been reported on the return.

(b) For purposes of this section, a personal property return is not due until the expiration of any extension period granted by the township **or county** assessor under IC 6-1.1-3-7(b).

(c) The penalties prescribed under this section do not apply to an

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individual or ~~his~~ **the individual's** dependents if ~~he~~ **the individual**:

(1) is in the military or naval forces of the United States on the assessment date; and

(2) is covered by the federal Soldiers' and Sailors' Civil Relief Act.

(d) If a person subject to IC 6-1.1-3-7(d) fails to include on a personal property return the information, if any, that the department of local government finance requires under IC 6-1.1-3-9 or IC 6-1.1-5-13, the county auditor shall add a penalty to the property tax installment next due for the return. The amount of the penalty is twenty-five dollars (\$25).

(e) If the total assessed value that a person reports on a personal property return is less than the total assessed value that the person is required by law to report and if the amount of the undervaluation exceeds five percent (5%) of the value that should have been reported on the return, then the county auditor shall add a penalty of twenty percent (20%) of the additional taxes finally determined to be due as a result of the undervaluation. The penalty shall be added to the property tax installment next due for the return on which the property was undervalued. If a person has complied with all of the requirements for claiming a deduction, an exemption, or an adjustment for abnormal obsolescence, then the increase in assessed value that results from a denial of the deduction, exemption, or adjustment for abnormal obsolescence is not considered to result from an undervaluation for purposes of this subsection.

(f) A penalty is due with an installment under subsection (a), (d), or (e) whether or not an appeal is filed under IC 6-1.1-15-5 with respect to the tax due on that installment.

SECTION 132. IC 6-1.1-37-7.5 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 7.5. A person who fails to provide, within forty-five (45) days after the filing deadline, evidence of the filing of a personal property return to the **township assessor of the township in which the owner resides; or the county assessor**, as required under IC 6-1.1-3-1(d), shall pay to the **township in which the owner resides; county** a penalty equal to ten percent (10%) of the tax liability.

SECTION 133. IC 6-1.1-37-8 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 8. A township assessor, **or the county assessor if there is no township assessor for the township**, shall inform the county auditor of any vending machine which does not, as required under ~~IC 6-1.1-3-8~~, **IC 6-1.1-3-8**, have an identification device on its face. The county auditor shall then add a

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1 one dollar (~~\$1.00~~) (**\$1**) penalty to the next property tax installment of
 2 the person on whose premises the machine is located.

3 SECTION 134. IC 6-1.1-42-27 IS AMENDED TO READ AS
 4 FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 27. (a) A property
 5 owner who desires to obtain the deduction provided by section 24 of
 6 this chapter must file a certified deduction application, on forms
 7 prescribed by the department of local government finance, with the
 8 auditor of the county in which the property is located. Except as
 9 otherwise provided in subsection (b) or (e), the deduction application
 10 must be filed before May 10 of the year in which the addition to
 11 assessed valuation is made.

12 (b) If notice of the addition to assessed valuation or new assessment
 13 for any year is not given to the property owner before April 10 of that
 14 year, the deduction application required by this section may be filed not
 15 later than thirty (30) days after the date such a notice is mailed to the
 16 property owner at the address shown on the records of the township or
 17 **county** assessor.

18 (c) The certified deduction application required by this section must
 19 contain the following information:

- 20 (1) The name of each owner of the property.
- 21 (2) A certificate of completion of a voluntary remediation under
- 22 IC 13-25-5-16.
- 23 (3) Proof that each owner who is applying for the deduction:
- 24 (A) has never had an ownership interest in an entity that
- 25 contributed; and
- 26 (B) has not contributed;
- 27 a contaminant (as defined in IC 13-11-2-42) that is the subject of
- 28 the voluntary remediation, as determined under the written
- 29 standards adopted by the department of environmental
- 30 management.
- 31 (4) Proof that the deduction was approved by the appropriate
- 32 designating body.
- 33 (5) A description of the property for which a deduction is claimed
- 34 in sufficient detail to afford identification.
- 35 (6) The assessed value of the improvements before remediation
- 36 and redevelopment.
- 37 (7) The increase in the assessed value of improvements resulting
- 38 from remediation and redevelopment.
- 39 (8) The amount of the deduction claimed for the first year of the
- 40 deduction.

41 (d) A certified deduction application filed under subsection (a) or
 42 (b) is applicable for the year in which the addition to assessed value or

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assessment of property is made and each subsequent year to which the deduction applies under the resolution adopted under section 24 of this chapter.

(e) A property owner who desires to obtain the deduction provided by section 24 of this chapter but who has failed to file a deduction application within the dates prescribed in subsection (a) or (b) may file a deduction application between March 1 and May 10 of a subsequent year which is applicable for the year filed and the subsequent years without any additional certified deduction application being filed for the amounts of the deduction which would be applicable to such years under this chapter if such a deduction application had been filed in accordance with subsection (a) or (b).

(f) On verification of the correctness of a certified deduction application by the assessor of the township in which the property is located, **or the county assessor if there is no township assessor for the township**, the county auditor shall, if the property is covered by a resolution adopted under section 24 of this chapter, make the appropriate deduction.

(g) The amount and period of the deduction provided for property by section 24 of this chapter are not affected by a change in the ownership of the property if the new owner of the property:

(1) is a person that:

(A) has never had an ownership interest in an entity that contributed; and

(B) has not contributed;

a contaminant (as defined in IC 13-11-2-42) that is the subject of the voluntary remediation, as determined under the written standards adopted by the department of environmental management;

(2) continues to use the property in compliance with any standards established under sections 7 and 23 of this chapter; and

(3) files an application in the manner provided by subsection (e).

(h) The township assessor, **or the county assessor if there is no township assessor for the township**, shall include a notice of the deadlines for filing a deduction application under subsections (a) and (b) with each notice to a property owner of an addition to assessed value or of a new assessment.

SECTION 135. IC 6-1.1-45.5-3, AS ADDED BY P.L.208-2005, SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 3. On receipt of a petition under section 2 of this chapter, the county auditor shall determine whether the petition is complete. If the petition is not complete, the county auditor shall return

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the petition to the petitioner and describe the defects in the petition. The petitioner may correct the defects and file the completed petition with the county auditor. On receipt of a complete petition, the county auditor shall forward a copy of the complete petition to:

- (1) the assessor of the township in which the brownfield is located, **or the county assessor if there is no township assessor for the township;**
- (2) the owner, if different from the petitioner;
- (3) all persons that have, as of the date of the filing of the petition, a substantial property interest of public record in the brownfield;
- (4) the board;
- (5) the fiscal body;
- (6) the department of environmental management; and
- (7) the department.

SECTION 136. IC 6-1.1-45.5-4, AS ADDED BY P.L.208-2005, SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 4. On receipt of a complete petition as provided under sections 2 and 3 of this chapter, the board shall at its earliest opportunity conduct a public hearing on the petition. The board shall give notice of the date, time, and place fixed for the hearing:

- (1) by mail to:
 - (A) the petitioner;
 - (B) the owner, if different from the petitioner;
 - (C) all persons that have, as of the date the petition was filed, a substantial interest of public record in the brownfield; and
 - (D) the assessor of the township in which the brownfield is located, **or the county assessor if there is no township assessor for the township;** and
- (2) under IC 5-3-1.

SECTION 137. IC 6-1.1-45.5-8, AS ADDED BY P.L.208-2005, SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 8. (a) The department shall give notice of its determination under section 7 of this chapter and the right to seek an appeal of the determination by mail to:

- (1) the petitioner;
- (2) the owner, if different from the petitioner;
- (3) all persons that have, as of the date the petition was filed under section 2 of this chapter, a substantial property interest of public record in the brownfield;
- (4) the assessor of the township in which the brownfield is located, **or the county assessor if there is no township assessor for the township;**

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- (5) the board;
- (6) the fiscal body; and
- (7) the county auditor.

(b) A person aggrieved by a determination of the department under section 7 of this chapter may obtain an additional review by the department and a public hearing by filing a petition for review with the county auditor of the county in which the brownfield is located not more than thirty (30) days after the department gives notice of the determination under subsection (a). The county auditor shall transmit the petition to the department not more than ten (10) days after the petition is filed.

(c) On receipt by the department of a petition for review, the department shall set a date, time, and place for a hearing. At least ten (10) days before the date fixed for the hearing, the department shall give notice by mail of the date, time, and place fixed for the hearing to:

- (1) the person that filed the appeal;
- (2) the petitioner;
- (3) the owner, if different from the petitioner;
- (4) all persons that have, as of the date the petition is filed, a substantial interest of public record in the brownfield;
- (5) the assessor of the township in which the brownfield is located, **or the county assessor if there is no township assessor for the township;**
- (6) the board;
- (7) the fiscal body; and
- (8) the county auditor.

(d) After the hearing, the department shall give the parties listed in subsection (c) notice by mail of the final determination of the department. The department's final determination under this subsection is subject to the limitations in subsections (f)(2) and (g).

(e) The petitioner under section 2 of this chapter shall provide to the county auditor reasonable proof of ownership of the brownfield:

- (1) if a petition is not filed under subsection (b), at least thirty (30) days but not more than one hundred twenty (120) days after notice is given under subsection (a); or
- (2) after notice is given under subsection (d) but not more than ninety (90) days after notice is given under subsection (d).

(f) The county auditor:

- (1) shall, subject to subsection (g), reduce or remove the delinquent tax liability on the tax duplicate in the amount stated in:

- (A) if a petition is not filed under subsection (b), the

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- 1 determination of the department under section 7 of this
 2 chapter; or
 3 (B) the final determination of the department under this
 4 section;
 5 not more than thirty (30) days after receipt of the proof of
 6 ownership required in subsection (e); and
 7 (2) may not reduce or remove any delinquent tax liability on the
 8 tax duplicate if the petitioner under section 2 of this chapter fails
 9 to provide proof of ownership as required in subsection (e).
 10 (g) A reduction or removal of delinquent tax liability under
 11 subsection (f) applies until the county auditor makes a determination
 12 under this subsection. After the date referred to in section 2(6) of this
 13 chapter, the county auditor shall determine if the petitioner successfully
 14 completed the plan described in section 2(5) of this chapter by that
 15 date. If the county auditor determines that the petitioner completed the
 16 plan by that date, the reduction or removal of delinquent tax liability
 17 under subsection (f) becomes permanent. If the county auditor
 18 determines that the petitioner did not complete the plan by that date,
 19 the county auditor shall restore to the tax duplicate the delinquent taxes
 20 reduced or removed under subsection (f), along with interest in the
 21 amount that would have applied if the delinquent taxes had not been
 22 reduced or removed.
 23 SECTION 138. IC 6-1.5-5-2, AS AMENDED BY P.L.219-2007,
 24 SECTION 89, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 25 JULY 1, 2008]: Sec. 2. (a) After receiving a petition for review that is
 26 filed under a statute listed in section 1(a) of this chapter, the Indiana
 27 board shall, at its earliest opportunity:
 28 (1) conduct a hearing; or
 29 (2) cause a hearing to be conducted by an administrative law
 30 judge.
 31 The Indiana board may determine to conduct the hearing under
 32 subdivision (1) on its own motion or on request of a party to the appeal.
 33 (b) In its resolution of a petition, the Indiana board may correct any
 34 errors that may have been made and adjust the assessment in
 35 accordance with the correction.
 36 (c) The Indiana board shall give notice of the date fixed for the
 37 hearing by mail to:
 38 (1) the taxpayer;
 39 (2) the department of local government finance; and
 40 (3) the appropriate:
 41 (A) township assessor **(if any)**;
 42 (B) county assessor; and

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- 1 (C) county auditor.
- 2 (d) With respect to an appeal of the assessment of real property or
- 3 personal property filed after June 30, 2005, the notices required under
- 4 subsection (c) must include the following:
- 5 (1) The action of the department of local government finance with
- 6 respect to the appealed items.
- 7 (2) A statement that a taxing unit receiving the notice from the
- 8 county auditor under subsection (e) may:
- 9 (A) attend the hearing;
- 10 (B) offer testimony; and
- 11 (C) file an amicus curiae brief in the proceeding.
- 12 (e) If, after receiving notice of a hearing under subsection (c), the
- 13 county auditor determines that the assessed value of the appealed items
- 14 constitutes at least one percent (1%) of the total gross certified assessed
- 15 value of a particular taxing unit for the assessment date immediately
- 16 preceding the assessment date for which the appeal was filed, the
- 17 county auditor shall send a copy of the notice to the affected taxing
- 18 unit. A taxing unit that receives a notice from the county auditor under
- 19 this subsection is not a party to the appeal. Failure of the county auditor
- 20 to send a copy of the notice to the affected taxing unit does not affect
- 21 the validity of the appeal or delay the appeal.
- 22 (f) The Indiana board shall give the notices required under
- 23 subsection (c) at least thirty (30) days before the day fixed for the
- 24 hearing.
- 25 SECTION 139. IC 6-1.5-5-5, AS AMENDED BY P.L.154-2006,
- 26 SECTION 63, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
- 27 JULY 1, 2008]: Sec. 5. After the hearing, the Indiana board shall give
- 28 the petitioner, the township assessor (**if any**), the county assessor, the
- 29 county auditor, and the department of local government finance:
- 30 (1) notice, by mail, of its final determination, findings of fact, and
- 31 conclusions of law; and
- 32 (2) notice of the procedures the petitioner or the department of
- 33 local government finance must follow in order to obtain court
- 34 review of the final determination of the Indiana board.
- 35 The county auditor shall provide copies of the documents described in
- 36 subdivisions (1) and (2) to the taxing units entitled to notice under
- 37 section 2(e) of this chapter.
- 38 SECTION 140. IC 6-2.5-8-1, AS AMENDED BY P.L.219-2007,
- 39 SECTION 91, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
- 40 JULY 1, 2008]: Sec.1. (a) A retail merchant may not make a retail
- 41 transaction in Indiana, unless the retail merchant has applied for a
- 42 registered retail merchant's certificate.

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1 (b) A retail merchant may obtain a registered retail merchant's
2 certificate by filing an application with the department and paying a
3 registration fee of twenty-five dollars (\$25) for each place of business
4 listed on the application. The retail merchant shall also provide such
5 security for payment of the tax as the department may require under
6 IC 6-2.5-6-12.

7 (c) The retail merchant shall list on the application the location
8 (including the township) of each place of business where the retail
9 merchant makes retail transactions. However, if the retail merchant
10 does not have a fixed place of business, the retail merchant shall list the
11 retail merchant's residence as the retail merchant's place of business. In
12 addition, a public utility may list only its principal Indiana office as its
13 place of business for sales of public utility commodities or service, but
14 the utility must also list on the application the places of business where
15 it makes retail transactions other than sales of public utility
16 commodities or service.

17 (d) Upon receiving a proper application, the correct fee, and the
18 security for payment, if required, the department shall issue to the retail
19 merchant a separate registered retail merchant's certificate for each
20 place of business listed on the application. Each certificate shall bear
21 a serial number and the location of the place of business for which it is
22 issued.

23 (e) If a retail merchant intends to make retail transactions during a
24 calendar year at a new Indiana place of business, the retail merchant
25 must file a supplemental application and pay the fee for that place of
26 business.

27 (f) A registered retail merchant's certificate is valid for two (2) years
28 after the date the registered retail merchant's certificate is originally
29 issued or renewed. If the retail merchant has filed all returns and
30 remitted all taxes the retail merchant is currently obligated to file or
31 remit, the department shall renew the registered retail merchant's
32 certificate within thirty (30) days after the expiration date, at no cost to
33 the retail merchant.

34 (g) The department may not renew a registered retail merchant
35 certificate of a retail merchant who is delinquent in remitting sales or
36 use tax. The department, at least sixty (60) days before the date on
37 which a retail merchant's registered retail merchant's certificate expires,
38 shall notify a retail merchant who is delinquent in remitting sales or use
39 tax that the department will not renew the retail merchant's registered
40 retail merchant's certificate.

41 (h) A retail merchant engaged in business in Indiana as defined in
42 IC 6-2.5-3-1(c) who makes retail transactions that are only subject to

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the use tax must obtain a registered retail merchant's certificate before making those transactions. The retail merchant may obtain the certificate by following the same procedure as a retail merchant under subsections (b) and (c), except that the retail merchant must also include on the application:

- (1) the names and addresses of the retail merchant's principal employees, agents, or representatives who engage in Indiana in the solicitation or negotiation of the retail transactions;
- (2) the location of all of the retail merchant's places of business in Indiana, including offices and distribution houses; and
- (3) any other information that the department requests.

(i) The department may permit an out-of-state retail merchant to collect the use tax. However, before the out-of-state retail merchant may collect the tax, the out-of-state retail merchant must obtain a registered retail merchant's certificate in the manner provided by this section. Upon receiving the certificate, the out-of-state retail merchant becomes subject to the same conditions and duties as an Indiana retail merchant and must then collect the use tax due on all sales of tangible personal property that the out-of-state retail merchant knows is intended for use in Indiana.

(j) Except as provided in subsection (k), the department shall submit to the township assessor, **or the county assessor if there is no township assessor for the township**, before July 15 of each year:

- (1) the name of each retail merchant that has newly obtained a registered retail merchant's certificate between March 2 of the preceding year and March 1 of the current year for a place of business located in the township **or county**; and
- (2) the address of each place of business of the taxpayer in the township **or county**.

(k) If the duties of the township assessor have been transferred to the county assessor as described in IC 6-1.1-1-24, the department shall submit the information listed in subsection (j) to the county assessor.

SECTION 141. IC 6-3.5-6-18.5, AS AMENDED BY P.L.234-2005, SECTION 5, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 18.5. (a) This section applies to a county containing a consolidated city.

(b) Notwithstanding section 18(e) of this chapter, the distributive shares that each civil taxing unit in a county containing a consolidated city is entitled to receive during a month equals the following:

- (1) For the calendar year beginning January 1, 1995, calculate the total amount of revenues that are to be distributed as distributive shares during that month multiplied by the following factor:

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1	Center Township	.0251
2	Decatur Township	.00217
3	Franklin Township	.0023
4	Lawrence Township	.01177
5	Perry Township	.01130
6	Pike Township	.01865
7	Warren Township	.01359
8	Washington Township	.01346
9	Wayne Township	.01307
10	Lawrence-City	.00858
11	Beech Grove	.00845
12	Southport	.00025
13	Speedway	.00722
14	Indianapolis/Marion County	.86409
15	(2) Notwithstanding subdivision (1), for the calendar year	
16	beginning January 1, 1995, the distributive shares for each civil	
17	taxing unit in a county containing a consolidated city shall be not	
18	less than the following:	
19	Center Township	\$1,898,145
20	Decatur Township	\$164,103
21	Franklin Township	\$173,934
22	Lawrence Township	\$890,086
23	Perry Township	\$854,544
24	Pike Township	\$1,410,375
25	Warren Township	\$1,027,721
26	Washington Township	\$1,017,890
27	Wayne Township	\$988,397
28	Lawrence-City	\$648,848
29	Beech Grove	\$639,017
30	Southport	\$18,906
31	Speedway	\$546,000
32	(3) For each year after 1995, calculate the total amount of	
33	revenues that are to be distributed as distributive shares during	
34	that month as follows:	
35	STEP ONE: Determine the total amount of revenues that were	
36	distributed as distributive shares during that month in calendar	
37	year 1995.	
38	STEP TWO: Determine the total amount of revenue that the	
39	department has certified as distributive shares for that month	
40	under section 17 of this chapter for the calendar year.	
41	STEP THREE: Subtract the STEP ONE result from the STEP	
42	TWO result.	

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STEP FOUR: If the STEP THREE result is less than or equal to zero (0), multiply the STEP TWO result by the ratio established under subdivision (1).

STEP FIVE: Determine the ratio of:

(A) the maximum permissible property tax levy under IC 6-1.1-18.5, IC 12-19-7, and IC 12-19-7.5 for each civil taxing unit for the calendar year in which the month falls, plus, for a county, an amount equal to the property taxes imposed by the county in 1999 for the county's welfare fund and welfare administration fund; divided by

(B) the sum of the maximum permissible property tax levies under IC 6-1.1-18.5, IC 12-19-7, and IC 12-19-7.5 for all civil taxing units of the county during the calendar year in which the month falls, and an amount equal to the property taxes imposed by the county in 1999 for the county's welfare fund and welfare administration fund.

STEP SIX: If the STEP THREE result is greater than zero (0), the STEP ONE amount shall be distributed by multiplying the STEP ONE amount by the ratio established under subdivision (1).

STEP SEVEN: For each taxing unit determine the STEP FIVE ratio multiplied by the STEP TWO amount.

STEP EIGHT: For each civil taxing unit determine the difference between the STEP SEVEN amount minus the product of the STEP ONE amount multiplied by the ratio established under subdivision (1). The STEP THREE excess shall be distributed as provided in STEP NINE only to the civil taxing units that have a STEP EIGHT difference greater than or equal to zero (0).

STEP NINE: For the civil taxing units qualifying for a distribution under STEP EIGHT, each civil taxing unit's share equals the STEP THREE excess multiplied by the ratio of:

(A) the maximum permissible property tax levy under IC 6-1.1-18.5, IC 12-19-7, and IC 12-19-7.5 for the qualifying civil taxing unit during the calendar year in which the month falls, plus, for a county, an amount equal to the property taxes imposed by the county in 1999 for the county's welfare fund and welfare administration fund; divided by

(B) the sum of the maximum permissible property tax levies under IC 6-1.1-18.5, IC 12-19-7, and IC 12-19-7.5 for all qualifying civil taxing units of the county during the

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1 calendar year in which the month falls, and an amount equal
 2 to the property taxes imposed by the county in 1999 for the
 3 county's welfare fund and welfare administration fund.

4 **(c) After December 31, 2010, the monthly distributive shares of**
 5 **county option income taxes that would be distributed to a township**
 6 **under this section shall instead be distributed as additional**
 7 **distributive shares to Indianapolis/Marion County.**

8 **(d) If Lawrence, Beech Grove, Southport, or Speedway**
 9 **consolidates its fire department into the consolidated fire**
 10 **department under IC 36-3-1-6.3, beginning with the calendar**
 11 **month following the effective date of the consolidation the monthly**
 12 **distributive shares of county option income taxes distributed to**
 13 **Lawrence, Beech Grove, Southport, or Speedway, as applicable,**
 14 **shall be reduced by a percentage, which may not be less than**
 15 **sixty-six percent (66%), as set forth in the ordinance adopted by**
 16 **the legislative body of the excluded city under IC 36-3-1-6.3, and**
 17 **those county option income taxes shall instead be distributed as**
 18 **additional distributive shares to Indianapolis/Marion County.**

19 SECTION 142. IC 6-6-5.5-19 IS AMENDED TO READ AS
 20 FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 19. (a) As used in this
 21 section, "assessed value" means an amount equal to the true tax value
 22 of commercial vehicles that:

23 (1) are subject to the commercial vehicle excise tax under this
 24 chapter; and

25 (2) would have been subject to assessment as personal property
 26 on March 1, 2000, under the law in effect before January 1, 2000.

27 (b) For calendar year 2001, a taxing unit's base revenue shall be
 28 determined as provided in subsection (f). For calendar years that begin
 29 after December 31, 2001, a taxing unit's base revenue shall be
 30 determined by multiplying the previous year's base revenue by one
 31 hundred five percent (105%).

32 (c) The amount of commercial vehicle excise tax distributed to the
 33 taxing units of Indiana from the commercial vehicle excise tax fund
 34 shall be determined in the manner provided in this section. ~~On or~~
 35 ~~before June 1, 2000; each township assessor of a county shall deliver~~
 36 ~~to the county assessor a list that states by taxing district the total~~
 37 ~~assessed value as shown on the information returns filed with the~~
 38 ~~assessor on or before May 15, 2000.~~

39 (d) On or before July 1, 2000, each county assessor shall certify to
 40 the county auditor the assessed value of commercial vehicles in every
 41 taxing district.

42 (e) On or before August 1, 2000, the county auditor shall certify the

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following to the department of local government finance:

(1) The total assessed value of commercial vehicles in the county.

(2) The total assessed value of commercial vehicles in each taxing district of the county.

(f) The department of local government finance shall determine each taxing unit's base revenue by applying the current tax rate for each taxing district to the certified assessed value from each taxing district. The department of local government finance shall also determine the following:

(1) The total amount of base revenue to be distributed from the commercial vehicle excise tax fund in 2001 to all taxing units in Indiana.

(2) The total amount of base revenue to be distributed from the commercial vehicle excise tax fund in 2001 to all taxing units in each county.

(3) Each county's total distribution percentage. A county's total distribution percentage shall be determined by dividing the total amount of base revenue to be distributed in 2001 to all taxing units in the county by the total base revenue to be distributed statewide.

(4) Each taxing unit's distribution percentage. A taxing unit's distribution percentage shall be determined by dividing each taxing unit's base revenue by the total amount of base revenue to be distributed in 2001 to all taxing units in the county.

(g) The department of local government finance shall certify each taxing unit's base revenue and distribution percentage for calendar year 2001 to the auditor of state on or before September 1, 2000.

(h) The auditor of state shall keep permanent records of each taxing unit's base revenue and distribution percentage for calendar year 2001 for purposes of determining the amount of money each taxing unit in Indiana is entitled to receive in calendar years that begin after December 31, 2001.

SECTION 143. IC 6-8.1-7-1, AS AMENDED BY P.L.219-2007, SECTION 92, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 1. (a) This subsection does not apply to the disclosure of information concerning a conviction on a tax evasion charge. Unless in accordance with a judicial order or as otherwise provided in this chapter, the department, its employees, former employees, counsel, agents, or any other person may not divulge the amount of tax paid by any taxpayer, terms of a settlement agreement executed between a taxpayer and the department, investigation records, investigation reports, or any other information disclosed by the reports

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1 filed under the provisions of the law relating to any of the listed taxes,
2 including required information derived from a federal return, except to:

- 3 (1) members and employees of the department;
- 4 (2) the governor;
- 5 (3) the attorney general or any other legal representative of the
- 6 state in any action in respect to the amount of tax due under the
- 7 provisions of the law relating to any of the listed taxes; or
- 8 (4) any authorized officers of the United States;

9 when it is agreed that the information is to be confidential and to be
10 used solely for official purposes.

11 (b) The information described in subsection (a) may be revealed
12 upon the receipt of a certified request of any designated officer of the
13 state tax department of any other state, district, territory, or possession
14 of the United States when:

- 15 (1) the state, district, territory, or possession permits the exchange
- 16 of like information with the taxing officials of the state; and
- 17 (2) it is agreed that the information is to be confidential and to be
- 18 used solely for tax collection purposes.

19 (c) The information described in subsection (a) relating to a person
20 on public welfare or a person who has made application for public
21 welfare may be revealed to the director of the division of family
22 resources, and to any director of a county office of family and children
23 located in Indiana, upon receipt of a written request from either director
24 for the information. The information shall be treated as confidential by
25 the directors. In addition, the information described in subsection (a)
26 relating to a person who has been designated as an absent parent by the
27 state Title IV-D agency shall be made available to the state Title IV-D
28 agency upon request. The information shall be subject to the
29 information safeguarding provisions of the state and federal Title IV-D
30 programs.

31 (d) The name, address, Social Security number, and place of
32 employment relating to any individual who is delinquent in paying
33 educational loans owed to a postsecondary educational institution may
34 be revealed to that institution if it provides proof to the department that
35 the individual is delinquent in paying for educational loans. This
36 information shall be provided free of charge to approved postsecondary
37 educational institutions (as defined by IC 21-7-13-6(a)). The
38 department shall establish fees that all other institutions must pay to the
39 department to obtain information under this subsection. However, these
40 fees may not exceed the department's administrative costs in providing
41 the information to the institution.

42 (e) The information described in subsection (a) relating to reports

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submitted under IC 6-6-1.1-502 concerning the number of gallons of gasoline sold by a distributor and IC 6-6-2.5 concerning the number of gallons of special fuel sold by a supplier and the number of gallons of special fuel exported by a licensed exporter or imported by a licensed transporter may be released by the commissioner upon receipt of a written request for the information.

(f) The information described in subsection (a) may be revealed upon the receipt of a written request from the administrative head of a state agency of Indiana when:

(1) the state agency shows an official need for the information; and

(2) the administrative head of the state agency agrees that any information released will be kept confidential and will be used solely for official purposes.

(g) The name and address of retail merchants, including township, as specified in IC 6-2.5-8-1(j) may be released solely for tax collection purposes to township assessors **(if any)** and county assessors.

(h) The department shall notify the appropriate innkeepers' tax board, bureau, or commission that a taxpayer is delinquent in remitting innkeepers' taxes under IC 6-9.

(i) All information relating to the delinquency or evasion of the motor vehicle excise tax may be disclosed to the bureau of motor vehicles in Indiana and may be disclosed to another state, if the information is disclosed for the purpose of the enforcement and collection of the taxes imposed by IC 6-6-5.

(j) All information relating to the delinquency or evasion of commercial vehicle excise taxes payable to the bureau of motor vehicles in Indiana may be disclosed to the bureau and may be disclosed to another state, if the information is disclosed for the purpose of the enforcement and collection of the taxes imposed by IC 6-6-5.5.

(k) All information relating to the delinquency or evasion of commercial vehicle excise taxes payable under the International Registration Plan may be disclosed to another state, if the information is disclosed for the purpose of the enforcement and collection of the taxes imposed by IC 6-6-5.5.

(l) This section does not apply to:

- (1) the beer excise tax (IC 7.1-4-2);
- (2) the liquor excise tax (IC 7.1-4-3);
- (3) the wine excise tax (IC 7.1-4-4);
- (4) the hard cider excise tax (IC 7.1-4-4.5);
- (5) the malt excise tax (IC 7.1-4-5);

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- (6) the motor vehicle excise tax (IC 6-6-5);
 (7) the commercial vehicle excise tax (IC 6-6-5.5); and
 (8) the fees under IC 13-23.

(m) The name and business address of retail merchants within each county that sell tobacco products may be released to the division of mental health and addiction and the alcohol and tobacco commission solely for the purpose of the list prepared under IC 6-2.5-6-14.2.

SECTION 144. IC 8-22-3-11.6, AS ADDED BY P.L.227-2005, SECTION 7, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 11.6. (a) This section applies only to an airport authority established for a county having a consolidated city.

(b) **If:**

(1) the legislative body of the consolidated city and the governing body of the airport authority ~~may~~ adopt substantially similar ordinances providing that the fire department of the airport authority is consolidated into the fire department of the consolidated city **under IC 36-3-1-6.1** and that the fire department of the consolidated city shall provide fire protection services for the airport authority; ~~if ordinances are adopted under this section; and~~

(2) **the executive of the consolidated city approves the ordinance adopted by the legislative body of the consolidated city;**

the consolidation shall take effect on the date ~~agreed to by the legislative body of the consolidated city and the governing body of the airport authority in the ordinances.~~ **set forth in the ordinance.**

(c) The legislative body of the consolidated city and the governing body of the airport authority may adopt substantially similar ordinances **under IC 36-3-1-5.1** providing that the law enforcement services of the airport authority are consolidated into the consolidated law enforcement department of the consolidated city **created by IC 36-3-1-5.1** and that the law enforcement department of the consolidated city shall provide law enforcement services for the airport authority. If ordinances are adopted under this section, the consolidation shall take effect on the date agreed to by the legislative body of the consolidated city and the governing body of the airport authority in the ordinances.

SECTION 145. IC 12-14-30 IS ADDED TO THE INDIANA CODE AS A NEW CHAPTER TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2008 (RETROACTIVE)]:

Chapter 30. Township Assistance in Marion County

Sec. 1. This section applies only to a county having a

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consolidated city.

Sec. 2. (a) Notwithstanding any other law, if an ordinance is adopted and approved under IC 36-6-1.2-2, the county shall establish a county township assistance fund.

(b) The fund shall be raised by a tax levy that:

(1) is in addition to all other tax levies authorized; and

(2) shall be levied annually by the county fiscal body on all taxable property in the county in the amount necessary to pay the items, awards, claims, allowances, assistance, and other expenses set forth in the annual township assistance budget for the county.

(c) The tax imposed under this section shall be collected as other state and county ad valorem taxes are collected.

(d) The following shall be paid into the county township assistance fund:

(1) All receipts from the tax imposed under this section.

(2) Any other money required by law to be placed in the fund.

(e) The fund is available for the purpose of paying expenses and obligations set forth in the annual budget.

(f) Money in the fund at the end of a budget year does not revert to the county general fund.

SECTION 146. IC 12-20-1-5 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2008 (RETROACTIVE)]: **Sec. 5. (a)** This section applies only to a county having a consolidated city.

(b) Notwithstanding any other law, if an ordinance is adopted and approved under IC 36-6-1.2-2, the county shall be responsible for administering township assistance beginning January 1, 2011. The county shall administer township assistance on a countywide basis instead of a township basis.

(c) The following apply to the administration of township assistance under subsection (b):

(1) A suit or proceeding in favor of or against the county concerning township assistance shall be conducted in favor of or against the county.

(2) The county is subject to the same privileges and immunities as are accorded to a township trustee under IC 12-20-3.

(3) The county shall propose uniform standards for the issuance of township assistance throughout the county and the processing of applications for township assistance that meet the requirements of IC 12-20-5.5. The standards shall be

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adopted by the county legislative body and filed with the county commissioners.

(4) The county has the same powers in the administration of township assistance for the county as a township trustee has in the administration of township assistance for a township under IC 12-20-4, IC 12-20-5, IC 12-20-15, IC 12-20-16, IC 12-20-17, IC 12-20-18, and IC 12-20-19.

(5) The same standards and requirements that:

(A) apply to; or

(B) may be imposed upon;

recipients of and applicants for township assistance under IC 12-20-6, IC 12-20-7, IC 12-20-8, IC 12-20-9, IC 12-20-10, IC 12-20-11, IC 12-20-12, and IC 12-20-13 apply to or may be imposed upon recipients of and applicants for township assistance administered by the county.

(6) The county may assert a claim against the estate of an individual who received township assistance from the county to the same extent as a township trustee may assert a claim under IC 12-20-27 against the estate of an individual who received township assistance from a township.

(7) The county is subject to the same reporting requirements with respect to township assistance administered on a countywide basis as a township trustee is subject to under IC 12-20-28 with respect to township assistance administered on a township basis.

(8) The county or an employee of the county is subject to the criminal penalty set forth in IC 12-20-7-6 for disclosure of information.

(d) Any application for township assistance for which the township has not entered a final decision regarding the granting or denial of township assistance by the close of business on December 31, 2010, shall be treated as a new application filed with the county on January 1, 2011. The county shall make a decision on the application in accordance with the uniform standards adopted under subsection (c)(3).

(e) Any application for township assistance that has been granted before January 1, 2011, but for which assistance has not been disbursed by the township, shall be disbursed and administered by the county in accordance with the township's grant of township assistance.

SECTION 147. IC 15-3-4-0.5 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS

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[EFFECTIVE JANUARY 1, 2008 (RETROACTIVE)]: **Sec. 0.5. (a)**

This section applies only to a county having a consolidated city.

(b) Notwithstanding any other law, if an ordinance is adopted and approved under IC 36-6-1.2-2, the powers and duties established by this chapter are conferred and imposed on the county with respect to property in the county, beginning January 1, 2011.

SECTION 148. IC 15-3-4-1 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2008 (RETROACTIVE)]:
 Sec. 1. (a) As used in this chapter, "detrimental plant" includes Canada thistle (*cirsium arvense*), Johnson grass, sorghum alumun (*sorghum halrphense*), bur cucumber (*sicyos angulatus*), shattercane (*Sorghum bicolor* [L.] Moench spp. *drummondii* [Steud.] deWet), and, in residential areas only, noxious weeds and rank vegetation. The term does not include agricultural crops.

(b) As used in this chapter, "person" means an individual, an incorporated or unincorporated organization or association, a trustee or legal representative, the state, a political subdivision (as defined in IC 36-1-2-13), an agency of the state or a political subdivision, or a group of those persons acting in concert.

(c) As used in this chapter, "fund" means:

(1) the appropriate county fund, in the case of a county having a consolidated city and that adopts an ordinance under IC 36-6-1.2-2; or

(2) the township fund, in the case of a township in a county that does not have a consolidated city.

~~(c)~~ **(d)** A person owning or possessing real estate in Indiana shall destroy detrimental plants by cutting or mowing and, if necessary, by plowing, cultivating, or smothering, or by the use of chemicals in the bud stage of growth or earlier, to prevent those detrimental plants from maturing on any such real estate.

SECTION 149. IC 15-3-4-3 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2008 (RETROACTIVE)]:
 Sec. 3. (a) The township trustee may pay for the chemicals, work, and labor performed in cutting or destroying detrimental plants under this chapter at a rate per hour to be fixed by the township trustee commensurate with local hourly wages.

(b) In all cases in which the infestation of the land with detrimental plants is so great and widespread as in the opinion of the trustee to render such cutting or eradication by hand methods impractical, the trustee shall engage the necessary power machinery or equipment and may pay for the work at a rate per hour fixed by the township trustee

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1 commensurate with the local hourly rate.

2 (c) When the work has been performed, the person doing the work
3 shall file an itemized bill for the work in the office of the trustee of the
4 township, and when the bill has been approved, the trustee shall pay the
5 bill out of the ~~township~~ fund. The trustee of the township shall certify
6 the cost or expense of the work and the cost of the chemicals, adding
7 to such bill twenty dollars (\$20) per day for each day that the trustee or
8 the trustee's agent supervises the performance of the services required
9 under this chapter as compensation for services, with a description of
10 the real estate on which the labor was performed.

11 (d) The certified statement of costs prepared under subsection (c)
12 shall be mailed using certificate of mailing to, or personally served on,
13 the owner or person possessing the real estate. The certified statement
14 shall be mailed to the auditor of state for any real estate owned by the
15 state or to the fiscal officer of another municipality (as defined in
16 IC 5-11-1-16) for real estate owned by the municipality. The statement
17 shall request that the person pay the cost of performing the service
18 under subsection (c) to the township trustee.

19 (e) If the owner or person in possession of the property does not pay
20 the amount set forth in the statement within ten (10) days after
21 receiving the ~~notice statement~~ under subsection (d), ~~the township~~
22 ~~trustee shall file~~ a copy of the certified statement **shall be filed** in the
23 office of the county auditor of the county where the real estate is
24 located.

25 (f) The auditor shall place the amount claimed in the certified
26 statement on the tax duplicate of the real estate. Except as provided in
27 subsections (j) through (l), the amount claimed shall be collected as
28 taxes are collected.

29 (g) After an amount described in subsection (f) is collected, the
30 funds shall be deposited in the ~~trustee's township funds~~ **fund** for use at
31 the discretion of the trustee.

32 (h) If there is no money available in ~~the township~~ **a** fund for that
33 purpose, the township board upon finding an emergency exists shall act
34 under IC 36-6-6-14(b) or IC 36-6-6-15 to borrow a sum of money
35 sufficient to meet the emergency.

36 (i) The trustee, when submitting estimates to the ~~township board~~
37 **legislative body** for action, shall include in the estimates an item
38 sufficient to cover those expenditures.

39 (j) This subsection applies to real estate owned by the state. The
40 auditor of state shall issue a warrant to pay the amount set forth in the
41 certified statement of costs for real estate owned by the state and shall
42 charge the appropriate fund for the amount.

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(k) This subsection applies to real estate owned by a municipality (as defined in IC 5-11-1-16) other than the township. The fiscal officer of the municipality shall make the necessary appropriation from the appropriate fund to pay the township the amount set forth in the certified statement of costs for real estate owned by the municipality.

(l) This subsection applies to real estate that is exempt from property taxation. The owner of the tax exempt real estate shall pay the amount set forth in the certified statement of costs for the tax exempt real estate. If the owner of the tax exempt real estate fails to pay the amount required by this chapter, the owner is ineligible for the property tax exemption, and the department of local government finance shall deny the property tax exemption for the real estate.

SECTION 150. IC 15-3-4-4 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2008 (RETROACTIVE)]:
 Sec. 4. Except as provided in section 3 of this chapter, the county auditor, upon receiving and filing such trustee's certificate as prescribed in this chapter, shall immediately place said amounts on the tax duplicate of the county, and such amounts shall be due at the next tax paying time and shall be collected for the proper township, or townships, the same as other state, county, or township taxes are collected, including penalties, forfeitures, and sales, and when so collected shall be paid to the proper trustee and placed in the township fund.

SECTION 151. IC 15-3-4-5 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2008 (RETROACTIVE)]:
 Sec. 5. (a) A person who:

- (1) knowingly allows detrimental plants to grow and mature on land owned or possessed by the person;
- (2) knowing of the existence of detrimental plants on land owned or possessed by the person, fails to cut them down or eradicate them by chemicals each year, as prescribed in this chapter;
- (3) having charge of or control over any highway, knowingly allows detrimental plants to grow or mature on the right-of-way of the highway, or, knowing of the existence of the detrimental plants, fails to cut them down or eradicate them by chemicals, as prescribed in this chapter;
- (4) having charge of or control over the right-of-way of a railroad or interurban company, knowingly allows detrimental plants to grow and mature thereon, or knowing of the existence of the detrimental plants, fails to cut them down or eradicate them by chemicals, as prescribed in this chapter; or
- (5) knowingly sells Canada thistle (*cirsium arvense*) seed;

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1 commits a Class C infraction. Each day this section is violated
2 constitutes a separate infraction.

3 (b) All judgments collected under this section shall be paid to the
4 trustee and placed in the ~~trustee's township funds~~ **fund** for use at the
5 discretion of the trustee.

6 SECTION 152. IC 15-3-4.6-3 IS AMENDED TO READ AS
7 FOLLOWS [EFFECTIVE JANUARY 1, 2008 (RETROACTIVE)]:
8 Sec. 3. The weed control board consists of the following members to
9 be appointed by the authorizing body:

10 (1) One (1) **member appointed as follows:**

11 (A) A township trustee of a township in the county.

12 (B) **If an ordinance is adopted and approved under**
13 **IC 36-6-1.2-2 in a county having a consolidated city, the**
14 **director of the department that is responsible for the**
15 **destruction of detrimental plants described in this chapter**
16 **or the director's designee.**

17 (2) One (1) soil and water conservation district supervisor.

18 (3) A representative from the agricultural community of the
19 county.

20 (4) A representative from the county highway department or an
21 appointee of the county commissioners. ~~and~~

22 (5) A cooperative extension service agent from the county to
23 serve in nonvoting advisory capacity.

24 Each board member shall be appointed for a term of four (4) years. All
25 vacancies in the membership of the board shall be filled for the
26 unexpired term in the same manner as initial appointments. The board
27 shall elect a chairman and a secretary. The members of the board are
28 not entitled to receive any compensation, but are entitled to such
29 traveling and other expenses as may be necessary in the discharge of
30 their duties. The board may appoint an executive director and employ
31 necessary technical, professional, and other assistants, and it shall fix
32 the qualifications, duties, and salaries of these employees subject to the
33 permission of the county council. The county highway supervisor and
34 the soil and water conservation district supervisor or employee serving
35 the county shall serve as inspectors for the board. They shall make
36 periodic inspections and report their findings to the board and the
37 executive director, if any.

38 SECTION 153. IC 16-41-19-7, AS AMENDED BY P.L.73-2005,
39 SECTION 169, IS AMENDED TO READ AS FOLLOWS
40 [EFFECTIVE JANUARY 1, 2008 (RETROACTIVE)]: Sec. 7. **(a) If a**
41 **county having a consolidated city adopts and approves an**
42 **ordinance under IC 36-6-1.2-2, beginning January 1, 2011, the**

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1 **county has all the rights, duties, and responsibilities of the**
 2 **township under this section.**

3 ~~(a)~~ **(b)** Except as provided in subsection ~~(b)~~; **(c)**, all costs that are
 4 incurred in furnishing biologicals under this chapter,
 5 IC 12-20-16-2(c)(13), or IC 12-20-16-14 shall be paid by:

6 (1) the appropriate county, city, or town against which the
 7 application form is issued from general funds; ~~and~~

8 (2) the appropriate township against which the application form
 9 is issued from funds in the township assistance fund; **and**

10 **(3) the county, from funds in the county township assistance**
 11 **fund if the county administers township assistance.**

12 not otherwise appropriated without appropriations.

13 ~~(b)~~ **(c)** A township is not responsible for paying for biologicals as
 14 provided in subsection ~~(a)~~~~(2)~~ **(b)**~~(2)~~ if the township trustee has
 15 evidence that the individual has the financial ability to pay for the
 16 biologicals.

17 ~~(c)~~ **(d)** After being presented with a legal claim for insulin being
 18 furnished to the same individual a second time, a township trustee may
 19 require the individual to complete and file a standard application for
 20 township assistance in order to investigate the financial condition of the
 21 individual claiming to be indigent. The trustee shall immediately notify
 22 the individual's physician that:

23 (1) the financial ability of the individual claiming to be indigent
 24 is in question; and

25 (2) a standard application for township assistance must be filed
 26 with the township.

27 The township shall continue to furnish insulin under this section until
 28 the township trustee completes an investigation and makes a
 29 determination as to the individual's financial ability to pay for insulin.

30 ~~(d)~~ **(e)** For purposes of this section, the township shall consider an
 31 adult individual needing insulin as an individual and not as a member
 32 of a household requesting township assistance.

33 SECTION 154. IC 23-14-33-3.5 IS ADDED TO THE INDIANA
 34 CODE AS A **NEW** SECTION TO READ AS FOLLOWS
 35 [EFFECTIVE JULY 1, 2008]: **Sec. 3.5. (a) This section applies only**
 36 **to a county having a consolidated city.**

37 **(b) Notwithstanding any other law, if an ordinance is adopted**
 38 **and approved under IC 36-6-1.2-2, the county has all the rights,**
 39 **duties, and responsibilities of the township and the township**
 40 **trustee for the county under this chapter through IC 23-14-76,**
 41 **including:**

42 **(1) conveying a cemetery to a corporation under IC 23-14-63;**

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(2) accepting conveyance of a cemetery and accepting endowment funds, cash, securities, or other assets under IC 23-14-64;

(3) locating and maintaining cemeteries and levying a cemetery tax in the county under IC 23-14-68;

(4) maintaining cemeteries under IC 23-14-69;

(5) receiving and expending funds under IC 23-14-70; and

(6) exercising eminent domain for cemetery purposes under IC 23-14-75.

SECTION 155. IC 23-14-33-7.5 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 7.5. "Cemetery fund" means the:

(1) township fund for a township; or

(2) cemetery fund for a county having a consolidated city, if an ordinance is adopted and approved under IC 36-6-1.2-2.

SECTION 156. IC 25-34.1-3-8, AS AMENDED BY P.L.57-2007, SECTION 3, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 8. (a) This section does not preclude a person who:

(1) is not licensed or certified as a real estate appraiser under this section; and

(2) is licensed as a broker under this article;

from appraising real estate in Indiana for compensation.

(b) As used in this section, "federal act" refers to Title XI of the Financial Institutions Reform, Recovery, and Enforcement Act (12 U.S.C. 3331 through 3351).

(c) The commission shall adopt rules to establish a real estate appraiser licensure and certification program to be administered by the board.

(d) The commission may not adopt rules under this section except upon the action and written recommendations of the board under IC 25-34.1-8-6.5.

(e) The real estate appraiser licensure and certification program established by the commission under this section must meet the requirements of:

(1) the federal act;

(2) any federal regulations adopted under the federal act; and

(3) any other requirements established by the commission as recommended by the board, including requirements for education, experience, examination, reciprocity, and temporary practice.

(f) The real estate appraiser licensure and certification requirements established by the commission under this section must require a person

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to meet the standards for real estate appraiser certification and licensure established:

- (1) under the federal act;
- (2) by federal regulations; and
- (3) **under** any other requirements established by the commission as recommended by the board, including requirements for education, experience, examination, reciprocity, and temporary practice.

(g) The commission may require continuing education as a condition of renewal for real estate appraiser licensure and certification.

(h) The following are not required to be a licensed or certified real estate appraiser to perform the requirements of IC 6-1.1-4:

- (1) A county assessor. ~~who holds office under IC 36-2-15.~~
- (2) A township assessor. ~~who holds office under IC 36-6-5.~~
- (3) An individual ~~employed by an officer described in subdivision (1) or (2).~~ **employee of a county or township assessor.**

(i) Notwithstanding IC 25-34.1-3-2(a):

- (1) only a person who receives a license or certificate issued under the real estate appraiser licensure and certification program established under this section may appraise real estate involved in transactions governed by:

(A) the federal act; and

(B) any regulations adopted under the federal act;

as determined under rules adopted by the commission, as recommended by the board; and

- (2) a person who receives a license or certificate issued under the real estate appraiser licensure and certification program established under this section may appraise real estate not involved in transactions governed by:

(A) the federal act; and

(B) any regulations adopted under the federal act;

as determined under rules adopted by the commission, as recommended by the board.

SECTION 157. IC 32-21-2-13, AS AMENDED BY P.L.219-2007, SECTION 100, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 13. (a) Except as provided in subsection (c), if the auditor of the county or the township assessor (**if any**) under IC 6-1.1-5-9 and IC 6-1.1-5-9.1 determines it necessary, an instrument transferring fee simple title to less than the whole of a tract that will result in the division of the tract into at least two (2) parcels for property tax purposes may not be recorded unless the auditor or

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township assessor is furnished a drawing or other reliable evidence of the following:

- (1) The number of acres in each new tax parcel being created.
- (2) The existence or absence of improvements on each new tax parcel being created.
- (3) The location within the original tract of each new tax parcel being created.

(b) Any instrument that is accepted for recording and placed of record that bears the endorsement required by IC 36-2-11-14 is presumed to comply with this section.

(c) If the duties of the township assessor have been transferred to the county assessor as described in IC 6-1.1-1-24, a reference to the township assessor in this section is considered to be a reference to the county assessor.

SECTION 158. IC 32-26-4-2 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 2. (a) The trustee of each township, the county highway superintendent, the Indiana department of transportation, or other officer in control of the maintenance of a highway shall between January 1 and April 1 of each year examine all hedges, live fences, natural growths along highways, and other obstructions described in section 1 of this chapter in their respective jurisdictions. **However, the duties and obligations of a township trustee under this chapter are the responsibility of the county in a county having a consolidated city, if an ordinance is adopted and approved under IC 36-6-1.2-2.** If there are hedges, live fences, other growths, or obstructions along the highways that have not been cut, trimmed down, and maintained in accordance with this chapter, the owner shall be given written notice to cut or trim the hedge or live fence and to burn the brush trimmed from the hedge or live fence and remove any other obstructions or growths.

(b) The notice required under subsection (a) must be served by reading the notice to the owner or by leaving a copy of the notice at the owner's usual place of residence.

(c) If the owner is not a resident of the township, county, or state where the hedge, live fence, or other obstructions or growth is located, the notice shall be served upon the owner's agent or tenant residing in the township, **county, or state**. If an agent or a tenant of the owner does not reside in the township, the notice shall be served by mailing a copy of the notice to the owner, directed to the owner's last known post office address.

(d) If the owner, agents, or tenants do not proceed to cut and trim the fences and burn the brush trimmed from the fences or remove any

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1 obstructions or growths within ten (10) days after notice is served, the
 2 township trustee, **county**, county highway superintendent, or Indiana
 3 department of transportation shall immediately:

- 4 (1) cause the fences to be cut and trimmed or obstructions or
- 5 growths removed in accordance with this chapter; and
- 6 (2) burn the brush trimmed from the fences.

7 All expenses incurred under this subsection shall be assessed against
 8 and become a lien upon the land in the same manner as road taxes.

9 (e) The township trustee, **county**, county highway superintendent,
 10 or Indiana department of transportation having charge of the work
 11 performed under subsection (d) shall prepare an itemized statement of
 12 the total cost of the work of removing the obstructions or growths and
 13 shall sign and certify the statement to the county auditor of the county
 14 in which the land is located. The county auditor shall place the
 15 statement on the tax duplicates. The county treasurer shall collect the
 16 costs entered on the duplicates at the same time and in the same
 17 manner as road taxes are collected. The treasurer may not issue a
 18 receipt for road taxes unless the costs entered on the duplicates are paid
 19 in full at the same time the road taxes are paid. If the costs are not paid
 20 when due, the costs shall become delinquent, bear the same interest, be
 21 subject to the same penalties, and be collected at the same time and in
 22 the same manner as other unpaid and delinquent taxes.

23 SECTION 159. IC 32-28-3-1, AS AMENDED BY P.L.219-2007,
 24 SECTION 101, IS AMENDED TO READ AS FOLLOWS
 25 [EFFECTIVE JULY 1, 2008]: Sec. 1. (a) A contractor, a subcontractor,
 26 a mechanic, a lessor leasing construction and other equipment and
 27 tools, whether or not an operator is also provided by the lessor, a
 28 journeyman, a laborer, or any other person performing labor or
 29 furnishing materials or machinery, including the leasing of equipment
 30 or tools, for:

- 31 (1) the erection, alteration, repair, or removal of:
- 32 (A) a house, mill, manufactory, or other building; or
- 33 (B) a bridge, reservoir, system of waterworks, or other
- 34 structure;
- 35 (2) the construction, alteration, repair, or removal of a walk or
- 36 sidewalk located on the land or bordering the land, a stile, a well,
- 37 a drain, a drainage ditch, a sewer, or a cistern; or
- 38 (3) any other earth moving operation;
- 39 may have a lien as set forth in this section.

40 (b) A person described in subsection (a) may have a lien separately
 41 or jointly:

- 42 (1) upon the house, mill, manufactory, or other building, bridge,

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reservoir, system of waterworks, or other structure, sidewalk, walk, stile, well, drain, drainage ditch, sewer, cistern, or earth:

(A) that the person erected, altered, repaired, moved, or removed; or

(B) for which the person furnished materials or machinery of any description; and

(2) on the interest of the owner of the lot or parcel of land:

(A) on which the structure or improvement stands; or

(B) with which the structure or improvement is connected;

to the extent of the value of any labor done or the material furnished, or both, including any use of the leased equipment and tools.

(c) All claims for wages of mechanics and laborers employed in or about a shop, mill, wareroom, storeroom, manufactory or structure, bridge, reservoir, system of waterworks or other structure, sidewalk, walk, stile, well, drain, drainage ditch, cistern, or any other earth moving operation shall be a lien on all the:

(1) machinery;

(2) tools;

(3) stock;

(4) material; or

(5) finished or unfinished work;

located in or about the shop, mill, wareroom, storeroom, manufactory or other building, bridge, reservoir, system of waterworks, or other structure, sidewalk, walk, stile, well, drain, drainage ditch, sewer, cistern, or earth used in a business.

(d) If the person, firm, limited liability company, or corporation described in subsection (a) or (c) is in failing circumstances, the claims described in this section shall be preferred debts whether a claim or notice of lien has been filed.

(e) Subject to subsection (f), a contract:

(1) for the construction, alteration, or repair of a Class 2 structure (as defined in IC 22-12-1-5);

(2) for the construction, alteration, or repair of an improvement on the same real estate auxiliary to a Class 2 structure (as defined in IC 22-12-1-5);

(3) for the construction, alteration, or repair of property that is:

(A) owned, operated, managed, or controlled by a:

(i) public utility (as defined in IC 8-1-2-1);

(ii) municipally owned utility (as defined in IC 8-1-2-1);

(iii) joint agency (as defined in IC 8-1-2.2-2);

(iv) rural electric membership corporation formed under IC 8-1-13-4;

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- 1 (v) rural telephone cooperative corporation formed under
- 2 IC 8-1-17; or
- 3 (vi) not-for-profit utility (as defined in IC 8-1-2-125);
- 4 regulated under IC 8; and
- 5 (B) intended to be used and useful for the production,
- 6 transmission, delivery, or furnishing of heat, light, water,
- 7 telecommunications services, or power to the public; or
- 8 (4) to prepare property for Class 2 residential construction;
- 9 may include a provision or stipulation in the contract of the owner and
- 10 principal contractor that a lien may not attach to the real estate,
- 11 building, structure or any other improvement of the owner.
- 12 (f) A contract containing a provision or stipulation described in
- 13 subsection (e) must meet the requirements of this subsection to be valid
- 14 against subcontractors, mechanics, journeymen, laborers, or persons
- 15 performing labor upon or furnishing materials or machinery for the
- 16 property or improvement of the owner. The contract must:
- 17 (1) be in writing;
- 18 (2) contain specific reference by legal description of the real
- 19 estate to be improved;
- 20 (3) be acknowledged as provided in the case of deeds; and
- 21 (4) be filed and recorded in the recorder's office of the county in
- 22 which the real estate, building, structure, or other improvement is
- 23 situated not more than five (5) days after the date of execution of
- 24 the contract.
- 25 A contract containing a provision or stipulation described in subsection
- 26 (e) does not affect a lien for labor, material, or machinery supplied
- 27 before the filing of the contract with the recorder.
- 28 (g) Upon the filing of a contract under subsection (f), the recorder
- 29 shall:
- 30 (1) record the contract at length in the order of the time it was
- 31 received in books provided by the recorder for that purpose;
- 32 (2) index the contract in the name of the:
- 33 (A) contractor; and
- 34 (B) owner;
- 35 in books kept for that purpose; and
- 36 (3) collect a fee for recording the contract as is provided for the
- 37 recording of deeds and mortgages.
- 38 (h) A person, firm, partnership, limited liability company, or
- 39 corporation that sells or furnishes on credit any material, labor, or
- 40 machinery for the alteration or repair of an owner occupied single or
- 41 double family dwelling or the appurtenances or additions to the
- 42 dwelling to:

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1 (1) a contractor, subcontractor, mechanic; or

2 (2) anyone other than the occupying owner or the owner's legal
3 representative;

4 must furnish to the occupying owner of the parcel of land where the
5 material, labor, or machinery is delivered a written notice of the
6 delivery or work and of the existence of lien rights not later than thirty
7 (30) days after the date of first delivery or labor performed. The
8 furnishing of the notice is a condition precedent to the right of
9 acquiring a lien upon the lot or parcel of land or the improvement on
10 the lot or parcel of land.

11 (i) A person, firm, partnership, limited liability company, or
12 corporation that sells or furnishes on credit material, labor, or
13 machinery for the original construction of a single or double family
14 dwelling for the intended occupancy of the owner upon whose real
15 estate the construction takes place to a contractor, subcontractor,
16 mechanic, or anyone other than the owner or the owner's legal
17 representatives must:

18 (1) furnish the owner of the real estate:

19 (A) as named in the latest entry in the transfer books described
20 in IC 6-1.1-5-4 of the county auditor; or

21 (B) if IC 6-1.1-5-9 applies, as named in the transfer books of
22 the township assessor (**if any**) or the county assessor;

23 with a written notice of the delivery or labor and the existence of
24 lien rights not later than sixty (60) days after the date of the first
25 delivery or labor performed; and

26 (2) file a copy of the written notice in the recorder's office of the
27 county not later than sixty (60) days after the date of the first
28 delivery or labor performed.

29 The furnishing and filing of the notice is a condition precedent to the
30 right of acquiring a lien upon the real estate or upon the improvement
31 constructed on the real estate.

32 (j) A lien for material or labor in original construction does not
33 attach to real estate purchased by an innocent purchaser for value
34 without notice of a single or double family dwelling for occupancy by
35 the purchaser unless notice of intention to hold the lien is recorded
36 under section 3 of this chapter before recording the deed by which the
37 purchaser takes title.

38 SECTION 160. IC 32-28-3-3, AS AMENDED BY P.L.219-2007,
39 SECTION 102, IS AMENDED TO READ AS FOLLOWS
40 [EFFECTIVE JULY 1, 2008]: Sec. 3. (a) Except as provided in
41 subsection (b), a person who wishes to acquire a lien upon property,
42 whether the claim is due or not, must file in duplicate a sworn

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statement and notice of the person's intention to hold a lien upon the property for the amount of the claim:

- (1) in the recorder's office of the county; and
- (2) not later than ninety (90) days after performing labor or furnishing materials or machinery described in section 1 of this chapter.

The statement and notice of intention to hold a lien may be verified and filed on behalf of a client by an attorney registered with the clerk of the supreme court as an attorney in good standing under the requirements of the supreme court.

(b) This subsection applies to a person that performs labor or furnishes materials or machinery described in section 1 of this chapter related to a Class 2 structure (as defined in IC 22-12-1-5) or an improvement on the same real estate auxiliary to a Class 2 structure (as defined in IC 22-12-1-5). A person who wishes to acquire a lien upon property, whether the claim is due or not, must file in duplicate a sworn statement and notice of the person's intention to hold a lien upon the property for the amount of the claim:

- (1) in the recorder's office of the county; and
- (2) not later than sixty (60) days after performing labor or furnishing materials or machinery described in section 1 of this chapter.

The statement and notice of intention to hold a lien may be verified and filed on behalf of a client by an attorney registered with the clerk of the supreme court as an attorney in good standing under the requirements of the supreme court.

(c) A statement and notice of intention to hold a lien filed under this section must specifically set forth:

- (1) the amount claimed;
 - (2) the name and address of the claimant;
 - (3) the owner's:
 - (A) name; and
 - (B) latest address as shown on the property tax records of the county; and
 - (4) the:
 - (A) legal description; and
 - (B) street and number, if any;
- of the lot or land on which the house, mill, manufactory or other buildings, bridge, reservoir, system of waterworks, or other structure may stand or be connected with or to which it may be removed.

The name of the owner and legal description of the lot or land will be

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sufficient if they are substantially as set forth in the latest entry in the transfer books described in IC 6-1.1-5-4 of the county auditor or, if IC 6-1.1-5-9 applies, the transfer books of the township assessor (**if any**) or the county assessor at the time of filing of the notice of intention to hold a lien.

(d) The recorder shall:

(1) mail, first class, one (1) of the duplicates of the statement and notice of intention to hold a lien to the owner named in the statement and notice not later than three (3) business days after recordation;

(2) post records as to the date of the mailing; and

(3) collect a fee of two dollars (\$2) from the lien claimant for each statement and notice that is mailed.

The statement and notice shall be addressed to the latest address of the owner as specifically set out in the sworn statement and notice of the person intending to hold a lien upon the property.

SECTION 161. IC 33-23-11-7 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2011]: Sec. 7. (a) As used in this chapter, "judge" means a judge of the court of appeals, the tax court, or a circuit, superior, county, ~~small claims~~, or probate court.

(b) The term includes a judge pro tempore, commissioner, or hearing officer if the judge pro tempore, commissioner, or hearing officer sits more than twenty (20) days other than Saturdays, Sundays, or holidays in one (1) calendar year as a judge, commissioner, or hearing officer in any court.

SECTION 162. IC 33-23-12-2 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2011]: Sec. 2. (a) As used in this chapter, "court employee" means a person employed by any of the following:

(1) The supreme court.

(2) The court of appeals.

(3) The tax court.

(4) A circuit court.

(5) A superior court.

(6) A juvenile court.

(7) A probate court.

(8) A county court.

(9) A municipal court.

(10) A city or town court.

~~(11) A small claims court.~~

(b) The term does not include a judge of any of the courts listed in subsection (a)(1) through ~~(a)(11)~~: **(a)(10)**.

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SECTION 163. IC 33-30-2-1, AS AMENDED BY P.L.234-2007, SECTION 216, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2011]: Sec. 1. (a) A county court is established in Madison County.

(b) However, a county court described in subsection (a) is abolished if:

(1) IC 33-33 provides a small claims docket of the circuit court;

or

(2) IC 33-33 provides a small claims docket of the superior court;

or

~~(3) IC 33-34 provides a small claims court;~~

for the county in which the county court was established.

SECTION 164. IC 33-33-49-5.3 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2011]: **Sec. 5.3. As used in this chapter, "warrant officer" means an individual whose duties include acting as a process server for the circuit court, the superior court, or a small claims division of the superior court.**

SECTION 165. IC 33-33-49-6, AS AMENDED BY P.L.80-2006, SECTION 12, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 6. (a) There is established a superior court in Marion County. The court consists of:

(1) thirty-five (35) judges beginning January 1, 2007, and ending December 31, 2008; ~~and~~

(2) thirty-six (36) judges beginning January 1, 2009, **and ending December 31, 2010; and**

(3) forty (40) judges beginning January 1, 2011.

(b) To be qualified to serve as a judge of the court, a person must be, at the time a declaration of candidacy or a petition of nomination under IC 3-8-6 is filed:

(1) a resident of Marion County; and

(2) an attorney who has been admitted to the bar of Indiana for at least five (5) years.

(c) During the term of office, a judge of the court must remain a resident of Marion County.

SECTION 166. IC 33-33-49-9 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2011]: Sec. 9. **(a)** The court has the following jurisdiction:

(1) Concurrent and coextensive jurisdiction with the Marion circuit court in all cases and upon all subject matters, including civil, criminal, juvenile, probate, and statutory cases and matters, whether original or appellate.

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(2) Original and exclusive jurisdiction in all matters pertaining to the following:

(A) The probate and settlement of decedents' estates, trusts, and guardianships.

(B) The probate of wills.

(C) Proceedings to resist the probate of wills.

(D) Proceedings to contest wills.

(E) The appointment of guardians, assignees, executors, administrators, and trustees.

(F) The administration and settlement of:

(i) estates of protected persons (as defined in IC 29-3-1-13) and deceased persons;

(ii) trusts, assignments, adoptions, and surviving partnerships; and

(iii) all other probate matters.

(3) Original jurisdiction of all violations of Indiana law. Whenever jurisdiction is by law conferred on a small claims court, the court has the appellate jurisdiction provided by law.

(4) Original and exclusive juvenile jurisdiction.

(b) The court has a standard small claims and misdemeanor division.

SECTION 167. IC 33-33-49-13, AS AMENDED BY P.L.164-2006, SECTION 140, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 13. (a) Each judge of the court shall be elected for a term of six (6) years that begins January 1 after the year of the judge's election and continues through December 31 in the sixth year. The judge shall hold office for the six (6) year term or until the judge's successor is elected and qualified. A candidate for judge shall run at large for the office of judge of the court and not as a candidate for judge of a particular room or division of the court.

(b) At the primary election held in ~~2008~~ **2012** and every six (6) years thereafter, a political party may nominate not more than ~~eight (8)~~ **ten (10)** candidates for judge of the court. At the primary election held in ~~2006~~ **2014** and every six (6) years thereafter, a political party may nominate not more than ten (10) candidates for judge of the court. The candidates shall be voted on at the general election. Other candidates may qualify under IC 3-8-6 to be voted on at the general election.

(c) The names of the party candidates nominated and properly certified to the Marion County election board, along with the names of other candidates who have qualified, shall be placed on the ballot at the general election in the form prescribed by IC 3-11. At the ~~2008~~ **2012** general election and every six (6) years thereafter, persons eligible to

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1 vote at the general election may vote for ~~sixteen (16)~~ **twenty (20)**
 2 candidates for judge of the court. Beginning with the ~~2006~~ **2014**
 3 general election and every six (6) years thereafter, persons eligible to
 4 vote at the general election may vote for twenty (20) candidates for
 5 judge of the court.

6 (d) The candidates for judge of the court receiving the highest
 7 number of votes shall be elected to the vacancies. The names of the
 8 candidates elected as judges of the court shall be certified to the county
 9 election board as provided by law.

10 SECTION 168. IC 33-33-49-14, AS AMENDED BY P.L.142-2007,
 11 SECTION 10, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 12 JANUARY 1, 2011]: Sec. 14. (a) Not more than thirty (30) days after
 13 taking the oath of office, the judges shall meet and designate four (4)
 14 of the judges as the executive committee for administrative purposes.
 15 The executive committee shall be selected by a vote of two-thirds (2/3)
 16 of the judges sitting at the time the vote is taken. If all vacancies cannot
 17 be filled by a two-thirds (2/3) vote, vacancies may be filled by such
 18 other method as provided by court rule. The executive committee is
 19 responsible for the operation and conduct of the court. The executive
 20 committee shall operate and maintain the juvenile detention facilities
 21 in the county. A member of the executive committee shall serve in the
 22 capacity provided by rules adopted by the court under section 11 of this
 23 chapter. A member of the executive committee serves for a term of two
 24 (2) years beginning on the date of the member's election. Except for the
 25 rotation of the presiding judge as provided in subsection (b), any or all
 26 of the members elected to the executive committee may be reelected.
 27 Of the four (4) judges elected to the executive committee, not more
 28 than two (2) may be members of the same political party.

29 (b) One (1) of the four (4) judges elected to the executive committee
 30 shall be elected as presiding judge, and three (3) of the four (4) judges
 31 elected to the executive committee shall be elected as associate
 32 presiding judges. Beginning with the election of the executive
 33 committee in 2007, a presiding judge may not be elected from the same
 34 political party as the presiding judge who served the previous term.
 35 Each judge who is a member of the executive committee has an equal
 36 vote in all matters pertaining to the business of the court when an
 37 action requires a majority vote. If a tie vote occurs, the presiding judge
 38 shall cast the tiebreaking vote. Any action taken by the executive
 39 committee may be overruled by a vote of two-thirds (2/3) of all the
 40 judges sitting at the time the vote is taken. The physical reassignment
 41 of a judge to a different courtroom requires a unanimous vote of the
 42 executive committee. The executive committee shall assign cases,

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1 offices, and courtrooms for trial judges or reassignment of newly filed
 2 cases in the interests of the speedy, economical, and uniform
 3 disposition of cases. All matters of trial dates, continuances, and
 4 subpoenas used for trial shall be determined by the trial judge in
 5 accordance with rules of the superior court. The executive committee
 6 shall perform other duties as determined by rules of the court.

7 (c) The court shall, by rules of the court, divide the work of the court
 8 into various divisions, including but not limited to the following:

9 (1) Civil.

10 (2) Criminal.

11 (3) Probate.

12 (4) Juvenile.

13 **(5) Small claims.**

14 (d) The work of each division shall be allocated by the rules of the
 15 court.

16 (e) The judges shall be assigned to various divisions or rooms as
 17 provided by rules of the court. Whenever possible, an incumbent judge
 18 shall be allowed the option of remaining in a particular room or
 19 division. Whenever any action of the court is required, the judges of the
 20 court shall act in concert, by a vote under section 11 of this chapter.
 21 The court shall keep appropriate records of rules, orders, and
 22 assignments of the court.

23 SECTION 169. IC 33-33-49-15 IS AMENDED TO READ AS
 24 FOLLOWS [EFFECTIVE JANUARY 1, 2011]: Sec. 15. (a) The
 25 executive committee, with the approval of two-thirds (2/3) of the
 26 judges, shall determine the number of hearing judges, commissioners,
 27 referees, bail commissioners, court reporters, probation officers, and
 28 other personnel required to efficiently serve the court. The salaries of
 29 the personnel shall be fixed and paid as provided by law.

30 (b) The administrative officers shall perform the duties prescribed
 31 by the executive committee and shall operate under the jurisdiction of
 32 the executive committee and serve at the pleasure of the executive
 33 committee.

34 (c) The executive committee shall see that the court at all times is
 35 amply provided with supplies and sufficient clerical and other help,
 36 including extra reporters, **warrant officers**, or bailiffs, when needed.
 37 Each judge shall appoint the judge's court reporters, bailiffs, secretary,
 38 commissioners, and clerks. In addition to the specified duties of this
 39 subsection, the executive committee shall exercise any other powers
 40 and duties that may be assigned to the executive committee by an order
 41 book entry signed by a two-thirds (2/3) majority of the judges. At least
 42 once each month, a general term conference of all superior division

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judges must be held, at which the presiding judge shall preside. A special order book must be kept for the court in which shall be entered all special rules, proceedings, and similar matters. During an absence or a vacation of a judge who is a member of the executive committee, the senior superior court judge shall act for the absent member, if necessary.

SECTION 170. IC 33-33-49-17 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2011]: Sec. 17. (a) The court shall hold sessions in:

- (1) the city-county building in Indianapolis; ~~and~~
- (2) each township in Marion County for purposes of hearing small claims cases; and**
- ~~(2)~~ **(3)** other places in Marion County as the court determines.

(b) The city-county council shall:

- (1) provide and maintain in the building, **in the townships**, and at other places in Marion County as the court may determine suitable and convenient courtrooms for the holding of the court, suitable and convenient jury rooms, and offices for the judges, other court officers and personnel, and other facilities as are necessary; and
- (2) provide all necessary furniture and equipment for rooms and offices of the court.

SECTION 171. IC 33-33-49-35 IS ADDED TO THE INDIANA CODE AS A **NEW** SECTION TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2011]: **Sec. 35. A warrant officer:**

- (1) must successfully complete at least the pre-basic training course for law enforcement officers established under IC 5-2-1-9(f) before the warrant officer performs any duties for the circuit court, the superior court, or a small claims division of the superior court; and**
- (2) shall be compensated solely through the payment of a salary in an amount determined by the auditor of the county and approved by the city-county council.**

SECTION 172. IC 33-37-4-4, AS AMENDED BY P.L.174-2006, SECTION 15, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2011]: Sec. 4. (a) The clerk shall collect a civil costs fee of one hundred dollars (\$100) from a party filing a civil action. This subsection does not apply to the following civil actions:

- (1) Proceedings to enforce a statute defining an infraction under IC 34-28-5 (or IC 34-4-32 before its repeal).
- (2) Proceedings to enforce an ordinance under IC 34-28-5 (or IC 34-4-32 before its repeal).

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(3) Proceedings in juvenile court under IC 31-34 or IC 31-37.

(4) Proceedings in paternity under IC 31-14.

~~(5) Proceedings in small claims court under IC 33-34.~~

~~(6)~~ (5) Proceedings in actions described in section 7 of this chapter.

(b) In addition to the civil costs fee collected under this section, the clerk shall collect the following fees, if they are required under IC 33-37-5:

(1) A document fee (IC 33-37-5-1, IC 33-37-5-3, or IC 33-37-5-4).

(2) A support and maintenance fee (IC 33-37-5-6).

(3) A document storage fee (IC 33-37-5-20).

(4) An automated record keeping fee (IC 33-37-5-21).

(5) A public defense administration fee (IC 33-37-5-21.2).

(6) A judicial insurance adjustment fee (IC 33-37-5-25).

(7) A judicial salaries fee (IC 33-37-5-26).

(8) A court administration fee (IC 33-37-5-27).

(9) A service fee (IC 33-37-5-28(b)(1) or IC 33-37-5-28(b)(2)).

(10) A garnishee service fee (IC 33-37-5-28(b)(3) or IC 33-37-5-28(b)(4)).

SECTION 173. IC 33-37-5-21.2, AS AMENDED BY P.L.1-2006, SECTION 509, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2011]: Sec. 21.2. (a) This subsection does not apply to the following:

(1) A criminal proceeding.

(2) A proceeding to enforce a statute defining an infraction.

(3) A proceeding for an ordinance violation.

In each action filed in a court described in IC 33-37-1-1, ~~and in each small claims action in a court described in IC 33-34;~~ the clerk shall collect a public defense administration fee of three dollars (\$3).

(b) In each action in which a person is:

(1) convicted of an offense;

(2) required to pay a pretrial diversion fee;

(3) found to have committed an infraction; or

(4) found to have violated an ordinance;

the clerk shall collect a public defense administration fee of three dollars (\$3).

SECTION 174. IC 33-37-5-22 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2011]: Sec. 22. (a) ~~Except as provided in subsection (c);~~ This section applies to an action if all the following apply:

(1) The defendant is found, in a court that has a local court rule

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imposing a late payment fee under this section, to have:

(A) committed a crime;

(B) violated a statute defining an infraction;

(C) violated an ordinance of a municipal corporation; or

(D) committed a delinquent act.

(2) The defendant is required to pay:

(A) court costs, including fees;

(B) a fine; or

(C) a civil penalty.

(3) The defendant is not determined by the court imposing the court costs, fine, or civil penalty to be indigent.

(4) The defendant fails to pay to the clerk the costs, fine, or civil penalty in full before the later of the following:

(A) The end of the business day on which the court enters the conviction or judgment.

(B) The end of the period specified in a payment schedule set for the payment of court costs, fines, and civil penalties under rules adopted for the operation of the court.

(b) A court may adopt a local rule to impose a late payment fee under this section on defendants described in subsection (a).

(c) Subject to subsection (d), the clerk of a court that adopts a local rule imposing a late payment fee under this section shall collect a late payment fee of twenty-five dollars (\$25) from a defendant described in subsection (a).

(d) Notwithstanding IC 33-37-2-2, a court may suspend a late payment fee if the court finds that the defendant has demonstrated good cause for failure to make a timely payment of court costs, a fine, or a civil penalty.

~~(e) A plaintiff or defendant in an action under IC 33-34 shall pay a late fee of twenty-five dollars (\$25) if the plaintiff or defendant:~~

~~(1) is required to pay court fees or costs under IC 33-34-8-1;~~

~~(2) is not determined by the court imposing the court costs to be indigent; and~~

~~(3) fails to pay the costs in full before the later of the following:~~

~~(A) The end of the business day on which the court enters the judgment;~~

~~(B) The end of the period specified in a payment schedule set for the payment of court costs under rules adopted for the operation of the court.~~

A court may suspend a late payment fee if the court finds that the plaintiff or defendant has demonstrated good cause for failure to make timely payment of the fee.

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SECTION 175. IC 33-37-5-26, AS ADDED BY P.L.176-2005,
SECTION 12, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
JANUARY 1, 2011]: Sec. 26. (a) This subsection does not apply to the
following:

- (1) A criminal proceeding.
- (2) A proceeding for an infraction violation.
- (3) A proceeding for an ordinance violation.
- (4) A small claims action.

In each action filed in a court described in IC 33-37-1-1, the clerk shall
collect a judicial salaries fee equal to the amount specified in the
schedule in subsection (d).

(b) In each small claims action filed in a court described in
IC 33-37-1-1, ~~or IC 33-34~~, the clerk shall collect a judicial salaries fee
specified in the schedule in subsection (e).

(c) In each action in which a person is:

- (1) convicted of an offense;
- (2) required to pay a pretrial diversion fee;
- (3) found to have violated an infraction; or
- (4) found to have violated an ordinance;

the clerk shall collect a judicial salaries fee specified in the schedule in
subsection (d).

(d) Beginning:

- (1) after June 30, 2005, and ending before July 1 of the first state
fiscal year after June 30, 2006, in which salaries are increased
under IC 33-38-5-8.1, the judicial salaries fee to which this
subsection applies is fifteen dollars (\$15);
- (2) after June 30 immediately preceding the first state fiscal year
in which salaries are increased under IC 33-38-5-8.1 and ending
before July 1 of the second state fiscal year after June 30, 2006,
in which salaries are increased under IC 33-38-5-8.1, the judicial
salaries fee to which this subsection applies is sixteen dollars
(\$16);
- (3) after June 30 immediately preceding the second state fiscal
year in which salaries are increased under IC 33-38-5-8.1 and
ending before July 1 of the third state fiscal year after June 30,
2006, in which salaries are increased under IC 33-38-5-8.1, the
judicial salaries fee to which this subsection applies is seventeen
dollars (\$17);
- (4) after June 30 immediately preceding the third state fiscal year
in which salaries are increased under IC 33-38-5-8.1 and ending
before July 1 of the fourth state fiscal year after June 30, 2006, in
which salaries are increased under IC 33-38-5-8.1, the judicial

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1 salaries fee to which this subsection applies is eighteen dollars
2 (\$18);

3 (5) after June 30 immediately preceding the fourth state fiscal
4 year in which salaries are increased under IC 33-38-5-8.1 and
5 ending before July 1 of the fifth state fiscal year after June 30,
6 2006, in which salaries are increased under IC 33-38-5-8.1, the
7 judicial salaries fee to which this subsection applies is nineteen
8 dollars (\$19); and

9 (6) after June 30 immediately preceding the fifth state fiscal year
10 in which salaries are increased under IC 33-38-5-8.1, the judicial
11 salaries fee to which this subsection applies is twenty dollars
12 (\$20).

13 (e) Beginning:

14 (1) after June 30, 2005, and ending before July 1 of the first state
15 fiscal year after June 30, 2006, in which salaries are increased
16 under IC 33-38-5-8.1, the judicial salaries fee to which this
17 subsection applies is ten dollars (\$10);

18 (2) after June 30 immediately preceding the first state fiscal year
19 in which salaries are increased under IC 33-38-5-8.1 and ending
20 before July 1 of the second state fiscal year after June 30, 2006,
21 in which salaries are increased under IC 33-38-5-8.1, the judicial
22 salaries fee to which this subsection applies is eleven dollars
23 (\$11);

24 (3) after June 30 immediately preceding the second state fiscal
25 year in which salaries are increased under IC 33-38-5-8.1 and
26 ending before July 1 of the third state fiscal year after June 30,
27 2006, in which salaries are increased under IC 33-38-5-8.1, the
28 judicial salaries fee to which this subsection applies is twelve
29 dollars (\$12);

30 (4) after June 30 immediately preceding the third state fiscal year
31 in which salaries are increased under IC 33-38-5-8.1 and ending
32 before July 1 of the fourth state fiscal year after June 30, 2006, in
33 which salaries are increased under IC 33-38-5-8.1, the judicial
34 salaries fee to which this subsection applies is thirteen dollars
35 (\$13);

36 (5) after June 30 immediately preceding the fourth state fiscal
37 year in which salaries are increased under IC 33-38-5-8.1 and
38 ending before July 1 of the fifth state fiscal year after June 30,
39 2006, in which salaries are increased under IC 33-38-5-8.1, the
40 judicial salaries fee to which this subsection applies is fourteen
41 dollars (\$14); and

42 (6) after June 30 immediately preceding the fifth state fiscal year

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in which salaries are increased under IC 33-38-5-8.1, the judicial salaries fee to which this subsection applies is fifteen dollars (\$15).

SECTION 176. IC 33-37-5-27, AS AMENDED BY P.L.80-2006, SECTION 16, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2011]: Sec. 27. (a) This subsection does not apply to the following:

- (1) A criminal proceeding.
- (2) A proceeding to enforce a statute defining an infraction.
- (3) A proceeding for an ordinance violation.

In each action filed in a court described in IC 33-37-1-1, ~~and in each small claims action in a court described in IC 33-34~~, the clerk shall collect a court administration fee of three dollars (\$3).

(b) In each action in which a person is:

- (1) convicted of an offense;
- (2) required to pay a pretrial diversion fee;
- (3) found to have committed an infraction; or
- (4) found to have violated an ordinance;

the clerk shall collect a court administration fee of three dollars (\$3).

SECTION 177. IC 36-1-8-14.2, AS AMENDED BY P.L.219-2007, SECTION 105, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 14.2. (a) As used in this section, the following terms have the meanings set forth in IC 6-1.1-1:

- (1) Assessed value.
- (2) Exemption.
- (3) Owner.
- (4) Person.
- (5) Property taxation.
- (6) Real property.
- (7) Township assessor.

(b) As used in this section, "PILOTS" means payments in lieu of taxes.

(c) As used in this section, "property owner" means the owner of real property described in IC 6-1.1-10-16.7.

(d) Subject to the approval of a property owner, the governing body of a political subdivision may adopt an ordinance to require the property owner to pay PILOTS at times set forth in the ordinance with respect to real property that is subject to an exemption under IC 6-1.1-10-16.7, if the improvements that qualify the real property for an exemption were begun or acquired after December 31, 2001. The ordinance remains in full force and effect until repealed or modified by the governing body, subject to the approval of the property owner.

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(e) The PILOTS must be calculated so that the PILOTS are in an amount equal to the amount of property taxes that would have been levied by the governing body for the political subdivision upon the real property described in subsection (d) if the property were not subject to an exemption from property taxation.

(f) PILOTS shall be imposed as are property taxes and shall be based on the assessed value of the real property described in subsection (d). ~~Except as provided in subsection (j);~~ The township ~~assessors~~ **assessor, or the county assessor if there is no township assessor for the township,** shall assess the real property described in subsection (d) as though the property were not subject to an exemption.

(g) PILOTS collected under this section shall be deposited in the unit's affordable housing fund established under IC 5-20-5-15.5 and used for any purpose for which the affordable housing fund may be used.

(h) PILOTS shall be due as set forth in the ordinance and bear interest, if unpaid, as in the case of other taxes on property. PILOTS shall be treated in the same manner as taxes for purposes of all procedural and substantive provisions of law.

(i) This section does not apply to a county that contains a consolidated city or to a political subdivision of the county.

(j) If the duties of the township assessor have been transferred to the county assessor as described in IC 6-1.1-1-24, a reference to the township assessor in this section is considered to be a reference to the county assessor.

SECTION 178. IC 36-2-5-5 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 5. (a) Before the Thursday after the first Monday in August of each year, each county officer and township assessor **(if any)** shall prepare an itemized estimate of the amount of money required for ~~his~~ **the officer's or assessor's** office for the next calendar year. Each budget estimate under this section must include:

- (1) the compensation of the officer;
 - (2) the expense of employing deputies;
 - (3) the expense of office supplies, itemized by the quantity and probable cost of each kind of supplies;
 - (4) the expense of litigation for the office; and
 - (5) other expenses of the office, specifically itemized;
- that are payable out of the county treasury.

(b) If all or part of the expenses of a county office may be paid out of the county treasury, but only under an order of the county executive to that effect, the expenses of the office shall be included in the

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1 officer's budget estimate and may not be included in the county
2 executive's budget estimate.

3 SECTION 179. IC 36-2-6-8 IS AMENDED TO READ AS
4 FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 8. (a) The county
5 executive or a court may not make an allowance to a county officer for:

- 6 (1) services rendered in a criminal action;
7 (2) services rendered in a civil action; or
8 (3) extra services rendered in ~~his~~ **the county officer's** capacity as
9 a county officer.

10 (b) The county executive may make an allowance to the clerk of the
11 circuit court, county auditor, county treasurer, county sheriff, township
12 assessor **(if any)**, or county assessor, or to any of those officers'
13 employees, only if:

- 14 (1) the allowance is specifically required by law; or
15 (2) the county executive finds, on the record, that the allowance
16 is necessary in the public interest.

17 (c) A member of the county executive who recklessly violates
18 subsection (b) commits a Class C misdemeanor and forfeits ~~his~~ **the**
19 **member's** office.

20 SECTION 180. IC 36-2-6-22, AS AMENDED BY P.L.219-2007,
21 SECTION 107, IS AMENDED TO READ AS FOLLOWS
22 [EFFECTIVE JULY 1, 2008]: Sec. 22. (a) As used in this section, the
23 following terms have the meanings set forth in IC 6-1.1-1:

- 24 (1) Assessed value.
25 (2) Exemption.
26 (3) Owner.
27 (4) Person.
28 (5) Property taxation.
29 (6) Real property.
30 (7) Township assessor.

31 (b) As used in this section, "PILOTS" means payments in lieu of
32 taxes.

33 (c) As used in this section, "property owner" means the owner of
34 real property described in IC 6-1.1-10-16.7 that is not located in a
35 county containing a consolidated city.

36 (d) Subject to the approval of a property owner, the fiscal body of
37 a county may adopt an ordinance to require the property owner to pay
38 PILOTS at times set forth in the ordinance with respect to real property
39 that is subject to an exemption under IC 6-1.1-10-16.7. The ordinance
40 remains in full force and effect until repealed or modified by the
41 legislative body, subject to the approval of the property owner.

42 (e) The PILOTS must be calculated so that the PILOTS are in an

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amount equal to the amount of property taxes that would have been levied upon the real property described in subsection (d) if the property were not subject to an exemption from property taxation.

(f) PILOTS shall be imposed in the same manner as property taxes and shall be based on the assessed value of the real property described in subsection (d). ~~Except as provided in subsection (i),~~ The township ~~assessors~~ **assessor, or the county assessor if there is no township assessor for the township**, shall assess the real property described in subsection (d) as though the property were not subject to an exemption.

(g) PILOTS collected under this section shall be distributed in the same manner as if they were property taxes being distributed to taxing units in the county.

(h) PILOTS shall be due as set forth in the ordinance and bear interest, if unpaid, as in the case of other taxes on property. PILOTS shall be treated in the same manner as taxes for purposes of all procedural and substantive provisions of law.

(i) If the duties of the township assessor have been transferred to the county assessor as described in IC 6-1.1-1-24, a reference to the township assessor in this section is considered to be a reference to the county assessor.

SECTION 181. IC 36-2-15-2, AS AMENDED BY P.L.88-2005, SECTION 15, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 2. **(a) This section does not apply, beginning January 1, 2011, to a county having a consolidated city.**

~~(a)~~ **(b)** A county assessor shall be elected under IC 3-10-2-13 by the voters of the county.

~~(b)~~ **(c)** To be eligible to serve as an assessor, a person must meet the qualifications prescribed by IC 3-8-1-23.

~~(c)~~ **(d)** A county assessor must reside within the county as provided in Article 6, Section 6 of the Constitution of the State of Indiana. The assessor forfeits office if the assessor ceases to be a resident of the county.

~~(d)~~ **(e)** The term of office of a county assessor is four (4) years, beginning January 1 after election and continuing until a successor is elected and qualified.

SECTION 182. IC 36-2-15-2.5 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 2.5. **(a) This section applies, beginning January 1, 2011, to a county having a consolidated city.**

(b) Subject to subsection (c), the executive of the consolidated city shall appoint the county assessor.

(c) To be eligible to serve as county assessor, an individual must:

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(1) have resided in the county for at least one (1) year before the individual's appointment;

(2) own real property located in the county upon taking office; and

(3) continue to reside in the county while holding the office.

(d) The individual who holds the office of county assessor forfeits the office if the individual ceases to be a resident of the county.

(e) The county assessor serves at the pleasure of the executive of the consolidated city.

SECTION 183. IC 36-2-15-5, AS AMENDED BY P.L.219-2007, SECTION 108, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 5. (a) The county assessor shall perform the functions assigned by statute to the county assessor, including the following:

- (1) Countywide equalization.
- (2) Selection and maintenance of a countywide computer system.
- (3) Certification of gross assessments to the county auditor.
- (4) Discovery of omitted property.
- (5) ~~In a county in which the transfer of duties is required by subsection (e);~~ Performance of the assessment duties prescribed by IC 6-1.1 **in a township that is not served by a township assessor.**

(b) The county assessor shall perform the functions of an assessing official under IC 36-6-5-2 in a township with a township assessor-trustee if the township assessor-trustee:

- (1) fails to make a report that is required by law;
- (2) fails to deliver a property tax record to the appropriate officer or board;
- (3) fails to deliver an assessment to the county assessor; or
- (4) fails to perform any other assessing duty as required by statute or rule of the department of local government finance;

within the time period prescribed by statute or rule of the department or within a later time that is necessitated by reason of another official failing to perform the official's functions in a timely manner.

(c) A township with a township trustee-assessor may, with the consent of the township board, enter into an agreement with:

- (1) the county assessor; or
- (2) another township assessor in the county;

to perform any of the functions of an assessing official. A township trustee-assessor may not contract for the performance of any function for a period of time that extends beyond the completion of the township

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trustee-assessor's term of office.

(d) A transfer of duties between assessors under subsection (e) does not affect:

- (1) any assessment, assessment appeal, or other official action made by an assessor before the transfer; or
- (2) any pending action against, or the rights of any party that may possess a legal claim against, an assessor that is not described in subdivision (1).

Any assessment, assessment appeal, or other official action of an assessor made by the assessor within the scope of the assessor's official duties before the transfer is considered as having been made by the assessor to whom the duties are transferred.

(e) If for a particular general election after June 30, 2008, the person elected to the office of township assessor or the office of township trustee-assessor has not attained the certification of a level two assessor-appraiser as provided in IC 3-8-1-23.5 before the date the term of office begins, the assessment duties prescribed by IC 6-1.1 that would otherwise be performed in the township by the township assessor or township trustee-assessor are transferred to the county assessor on that date. If assessment duties in a township are transferred to the county assessor under this subsection, those assessment duties are transferred back to the township assessor or township trustee-assessor (as appropriate) if at a later election a person who has attained the certification of a level two assessor-appraiser as provided in IC 3-8-1-23.5 is elected to the office of township assessor or the office of township trustee-assessor.

(f) If assessment duties in a township are transferred to the county assessor under subsection (e):

- (1) the office of elected township assessor remains vacant for the period during which the assessment duties prescribed by IC 6-1.1 are transferred to the county assessor; and
- (2) the office of township trustee remains in place for the purpose of carrying out all functions of the office other than assessment duties prescribed by IC 6-1.1.

SECTION 184. IC 36-2-19-7, AS AMENDED BY P.L.219-2007, SECTION 110, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 7. (a) ~~Except as provided in subsection (b);~~ In a ~~township~~ county in which IC 6-1.1-5-9 or IC 6-1.1-5-9.1 applies, the county surveyor shall file a duplicate copy of any plat described in section 4 of this chapter with the township assessor **(if any)**.

(b) If the duties of the township assessor have been transferred to

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the county assessor as described in IC 6-1.1-1-24, a reference to the township assessor in this section is considered to be a reference to the county assessor.

SECTION 185. IC 36-3-1-5.1, AS AMENDED BY P.L.216-2007, SECTION 54, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 5.1. (a) Except for those duties that are reserved by law to the county sheriff in this section, the city-county legislative body may by majority vote adopt an ordinance, approved by the mayor, to consolidate the police department of the consolidated city and the county sheriff's department.

(b) The city-county legislative body may not adopt an ordinance under this section unless it first:

(1) holds a public hearing on the proposed consolidation; and

(2) determines that:

(A) reasonable and adequate police protection can be provided through the consolidation; and

(B) the consolidation is in the public interest.

(c) If an ordinance is adopted under this section, the consolidation shall take effect on the date specified in the ordinance.

~~(d) Notwithstanding any other law, an ordinance adopted under this section must provide that the county sheriff's department shall be responsible for all the following for the consolidated city and the county under the direction and control of the sheriff:~~

~~(1) County jail operations and facilities;~~

~~(2) Emergency communications;~~

~~(3) Security for buildings and property owned by:~~

~~(A) the consolidated city;~~

~~(B) the county; or~~

~~(C) both the consolidated city and county;~~

~~(4) Service of civil process and collection of taxes under tax warrants;~~

~~(5) Sex and violent offender registration;~~

~~(e)~~ (d) The following apply if an ordinance is adopted under this section:

(1) The department of local government finance, on recommendation from the local government tax control board, shall adjust the maximum permissible ad valorem property tax levy of the consolidated city and the county for property taxes first due and payable in the year a consolidation takes effect under this section. When added together, the adjustments under this subdivision must total zero (0).

(2) The ordinance must specify which law enforcement officers

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1 of the police department and which law enforcement officers of
 2 the county sheriff's department shall be law enforcement officers
 3 of the consolidated law enforcement department.

4 (3) The ordinance may not prohibit the providing of law
 5 enforcement services for an excluded city under an interlocal
 6 agreement under IC 36-1-7.

7 (4) A member of the county police force who:

8 (A) was an employee beneficiary of the sheriff's pension trust
 9 before the consolidation of the law enforcement departments;
 10 and

11 (B) after the consolidation becomes a law enforcement officer
 12 of the consolidated law enforcement department;
 13 remains an employee beneficiary of the sheriff's pension trust.
 14 The member retains, after the consolidation, credit in the sheriff's
 15 pension trust for service earned while a member of the county
 16 police force and continues to earn service credit in the sheriff's
 17 pension trust as a member of the consolidated law enforcement
 18 department for purposes of determining the member's benefits
 19 from the sheriff's pension trust.

20 (5) A member of the police department of the consolidated city
 21 who:

22 (A) was a member of the 1953 fund or the 1977 fund before
 23 the consolidation of the law enforcement departments; and

24 (B) after the consolidation becomes a law enforcement officer
 25 of the consolidated law enforcement department;
 26 remains a member of the 1953 fund or the 1977 fund. The
 27 member retains, after the consolidation, credit in the 1953 fund or
 28 the 1977 fund for service earned while a member of the police
 29 department of the consolidated city and continues to earn service
 30 credit in the 1953 fund or the 1977 fund as a member of the
 31 consolidated law enforcement department for purposes of
 32 determining the member's benefits from the 1953 fund or the
 33 1977 fund.

34 (6) The ordinance must designate the merit system that shall
 35 apply to the law enforcement officers of the consolidated law
 36 enforcement department.

37 (7) The ordinance must designate who shall serve as a coapplicant
 38 for a warrant or an extension of a warrant under IC 35-33.5-2.

39 (8) The consolidated city may levy property taxes within the
 40 consolidated city's maximum permissible ad valorem property tax
 41 levy limit to provide for the payment of the expenses for the
 42 operation of the consolidated law enforcement department. The

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1 police special service district established under section 6 of this
 2 chapter may levy property taxes to provide for the payment of
 3 expenses for the operation of the consolidated law enforcement
 4 department within the territory of the police special service
 5 district. Property taxes to fund the pension obligation under
 6 IC 36-8-7.5 may be levied only by the police special service
 7 district within the police special service district. The consolidated
 8 city may not levy property taxes to fund the pension obligation
 9 under IC 36-8-7.5. Property taxes to fund the pension obligation
 10 under IC 36-8-8 for members of the 1977 police officers' and
 11 firefighters' pension and disability fund who were members of the
 12 police department of the consolidated city on the effective date of
 13 the consolidation may be levied only by the police special service
 14 district within the police special service district. Property taxes to
 15 fund the pension obligation under IC 36-8-10 for members of the
 16 sheriff's pension trust and under IC 36-8-8 for members of the
 17 1977 police officers' and firefighters' pension and disability fund
 18 who were not members of the police department of the
 19 consolidated city on the effective date of the consolidation may be
 20 levied by the consolidated city within the consolidated city's
 21 maximum permissible ad valorem property tax levy. The assets of
 22 the consolidated city's 1953 fund and the assets of the sheriff's
 23 pension trust may not be pledged after the effective date of the
 24 consolidation as collateral for any loan.

25 (9) The executive of the consolidated city shall provide for an
 26 independent evaluation and performance audit, due before March
 27 1 of the year following the adoption of the consolidation
 28 ordinance and for the following two (2) years, to determine:

29 (A) the amount of any cost savings, operational efficiencies, or
 30 improved service levels; and

31 (B) any tax shifts among taxpayers;

32 that result from the consolidation. The independent evaluation
 33 and performance audit must be provided to the legislative council
 34 in an electronic format under IC 5-14-6 and to the budget
 35 committee.

36 SECTION 186. IC 36-3-1-5.2 IS ADDED TO THE INDIANA
 37 CODE AS A **NEW** SECTION TO READ AS FOLLOWS
 38 [EFFECTIVE JULY 1, 2008]: **Sec. 5.2. (a) After June 30, 2008, the**
 39 **executive of a consolidated city has all the powers and duties of the**
 40 **executive set forth in this article and IC 36-8 with respect to the**
 41 **consolidated law enforcement department.**

42 **(b) After June 30, 2008, the county sheriff's department, under**

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the direction and control of the county sheriff, is responsible for only the following for the consolidated city and the county:

- (1) County jail operations and facilities.
- (2) Emergency communications.
- (3) Security for buildings and property owned by:
 - (A) the consolidated city;
 - (B) the county; or
 - (C) both the consolidated city and the county.
- (4) Service of civil process and collection of taxes under tax warrants.
- (5) Sex and violent offender registration.

SECTION 187. IC 36-3-1-6.1, AS AMENDED BY P.L.1-2006, SECTION 560, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 6.1. (a) This section applies only in a county containing a consolidated city. If the requirements of subsection (g) are satisfied, The following fire departments of the following are consolidated into the fire department of a the consolidated city (referred to as "the consolidated fire department") on January 1, 2009:

- (1) The fire department of a township for which the consolidation is approved by the township legislative body and trustee and the legislative body and mayor of the located in the county containing the consolidated city, regardless of whether the fire department is operated by the township or by another political subdivision.
- (2) The fire department of any fire protection territory established under IC 36-8-19 that is located in a township described in subdivision (1).
- (3) The fire department of an airport authority established for the consolidated city under IC 8-22-3.

(b) If the requirements of subsection (g) are satisfied, After December 31, 2008, the consolidated fire department shall provide fire protection services within an entity described in subsection (a)(1) or (a)(2) in which the requirements of subsection (g) are satisfied on the date agreed to in the resolution of the township legislative body and the ordinance of the legislative body of the consolidated city: the county (excluding any excluded city that has not consolidated its fire department under section 6.3 of this chapter).

(c) If the requirements of subsection (g) are satisfied and the fire department of an entity listed in subsection (a) is consolidated into the fire department of the consolidated city, All of the property, equipment, records, rights, and contracts of the each department consolidated into

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the fire department of the consolidated city are:

(1) transferred to; or

(2) assumed by;

the consolidated city on the effective date of the consolidation. However, real property other than real property used as a fire station may be transferred only on terms mutually agreed to by the legislative body and mayor of the consolidated city and the trustee and legislative body of the township in which that real property is located. **Any funds transferred under this subsection to the consolidated city that represent balances in a cumulative building and equipment fund for fire protection and related services established under IC 36-8-14 shall be deposited to the consolidated city's cumulative building and equipment fund for fire protection and related services and shall be used by the consolidated city for funding land, buildings, and equipment for fire protection and emergency medical services as provided under IC 36-8-14.**

(d) If the requirements of subsection (g) are satisfied and the fire department of an entity listed in subsection (a) is consolidated into the fire department of the consolidated city, The employees of the a fire department **listed in subsection (a) that is** consolidated into the fire department of the consolidated city cease employment with the department ~~of the entity~~ listed in subsection (a) and become employees of the consolidated fire department on the effective date of the consolidation. The consolidated city shall assume all agreements with labor organizations that:

(1) are in effect on the effective date of the consolidation; and

(2) apply to employees of the department consolidated into the fire department of the consolidated city who become employees of the consolidated fire department.

(e) If the requirements of subsection (g) are satisfied and the fire department of an entity listed in subsection (a) is consolidated into the fire department of a consolidated city, the Indebtedness related to fire protection services incurred before the effective date of the consolidation by ~~the an entity~~ **whose fire department is consolidated into the consolidated fire department under subsection (a)**, or a building, holding, or leasing corporation on behalf of the entity, ~~whose fire department is consolidated into the consolidated fire department under subsection (a)~~ shall remain the debt of the entity and does not become and may not be assumed, **defeased, paid, or refunded** by the consolidated city. Indebtedness related to fire protection services that is incurred by the consolidated city before the effective date of the consolidation shall remain the debt of the consolidated city and

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property taxes levied to pay the debt may only be levied by the fire special service district.

(f) Notwithstanding any other law, to assume, defease, pay, or refund all or part of an indebtedness described in subsection (e), the consolidated city is not required to comply with any other statutory procedures or approvals that apply when a unit incurs indebtedness.

(g) Notwithstanding subsections (e) and (f), the consolidated city may not assume all or a part of an indebtedness described in subsection (e) that will exceed the limitations on the amount of indebtedness that the consolidated city may incur.

(h) The rights of trustees and bondholders with respect to any:

(1) bonds or other indebtedness described in subsection (e); or

(2) bond resolution, trust agreement or indenture, security agreement, purchase agreement, or other undertaking with respect to indebtedness described in subsection (e);

remain the same, although the powers, duties, agreements, and liabilities of the entities listed in subsection (a) have been transferred to the consolidated city, and the consolidated city shall be considered to have assumed all those powers, duties, agreements, and liabilities.

(f) If the requirements of subsection (g) are satisfied and the fire department of an entity listed in subsection (a) is consolidated into the fire department of a consolidated city; (i) The merit board and the merit system of the each fire department that is consolidated into the fire department of the consolidated city are dissolved on the effective date of the consolidation, and the duties of the merit board are transferred to and assumed by the merit board for the consolidated fire department on the effective date of the consolidation.

(g) A township legislative body, after approval by the township trustee, may adopt a resolution approving the consolidation of the township's fire department with the fire department of the consolidated city. A township legislative body may adopt a resolution under this subsection only after the township legislative body has held a public hearing concerning the proposed consolidation. The township legislative body shall hold the hearing not earlier than thirty (30) days after the date the resolution is introduced. The hearing shall be conducted in accordance with IC 5-14-1.5 and notice of the hearing shall be published in accordance with IC 5-3-1. If the township legislative body has adopted a resolution under this subsection, the township legislative body shall, after approval from the township trustee, forward the resolution to the legislative body of the

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consolidated city. If such a resolution is forwarded to the legislative body of the consolidated city and the legislative body of the consolidated city adopts an ordinance, approved by the mayor of the consolidated city, approving the consolidation of the fire department of the township into the fire department of the consolidated city, the requirements of this subsection are satisfied. The consolidation shall take effect on the date agreed to by the township legislative body in its resolution and by the legislative body of the consolidated city in its ordinance approving the consolidation.

~~(h)~~ **(j)** The following apply if the requirements of subsection (g) are satisfied: **after a fire department listed in subsection (a) is consolidated into the fire department of the consolidated city:**

~~(1)~~ The consolidation of the fire department of that township is effective on the date agreed to by the township legislative body in the resolution and by the legislative body of the consolidated city in its ordinance approving the consolidation.

~~(2)~~ **(1)** Notwithstanding any other provision, a firefighter:

(A) who is a member of the 1977 fund before the effective date of a consolidation under this section; and

(B) who, after the consolidation, becomes an employee of the fire department of a consolidated city under this section; remains a member of the 1977 fund without being required to meet the requirements under IC 36-8-8-19 and IC 36-8-8-21. The firefighter shall receive credit for any service as a member of the 1977 fund before the consolidation to determine the firefighter's eligibility for benefits under IC 36-8-8.

~~(3)~~ **(2)** Notwithstanding any other provision, a firefighter:

(A) who is a member of the 1937 fund before the effective date of a consolidation under this section; and

(B) who, after the consolidation, becomes an employee of the fire department of a consolidated city under this section; remains a member of the 1937 fund. The firefighter shall receive credit for any service as a member of the 1937 fund before the consolidation to determine the firefighter's eligibility for benefits under IC 36-8-7.

~~(4)~~ **(3)** For property taxes first due and payable in the **first calendar year in which property taxes are first due and payable based on** the consolidation, **is effective**; the maximum permissible ad valorem property tax levy under IC 6-1.1-18.5 **for:**

(A) **is increased for the consolidated city; by an amount equal to the maximum permissible ad valorem property tax levy in the year preceding the year in which the consolidation is**

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effective for fire protection and related services by the township whose fire department is consolidated into the fire department of the consolidated city under this section; and (B) is reduced for the township **entity** whose fire department is consolidated into the fire department of the consolidated city under this section; by the amount equal to the maximum permissible ad valorem property tax levy in the year preceding the year in which the consolidation is effective for fire protection and related services for the township.

is determined under IC 6-1.1-18.5-22.

(5) ~~(4)~~ The amount levied in the year preceding the year in which the consolidation is effective by the township whose fire department is consolidated into the fire department of the consolidated city for **balance in** the township's cumulative building and equipment fund for fire protection and related services **of a township whose fire department is consolidated into the fire department of the consolidated city** is transferred on the effective date of the consolidation to the consolidated city's cumulative building and equipment fund for fire protection and related services; which is hereby established: The consolidated city is exempted from the requirements of IC 36-8-14 and IC 6-1.1-41 regarding establishment of the cumulative building and equipment fund for fire protection and related services. **as provided in subsection (c).**

~~(6)~~ **(5)** The local boards for the 1937 firefighters' pension fund and the 1977 police officers' and firefighters' pension and disability fund of the township **an entity whose fire department is consolidated into the fire department of the consolidated city** are dissolved, and their services are terminated not later than the effective date of the consolidation. The duties performed by the local boards under IC 36-8-7 and IC 36-8-8, respectively, are assumed by the consolidated city's local board for the 1937 firefighters' pension fund and local board for the 1977 police officers' and firefighters' pension and disability fund, respectively. Notwithstanding any other provision, the legislative body of the consolidated city may adopt an ordinance to adjust the membership of the consolidated city's local board to reflect the consolidation.

~~(7)~~ **(6)** The consolidated city may levy property taxes within the consolidated city's maximum permissible ad valorem property tax **levy limit area served by the consolidated fire department** to provide for the payment of the expenses for the operation of the

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consolidated fire department. However, property taxes to fund the pension obligation under IC 36-8-7 for members of the 1937 firefighters fund who were employees of the consolidated city at the time of the consolidation may be levied only by the fire special service district within the fire special service district. The fire special service district established under IC 36-3-1-6 may levy property taxes to provide for the payment of expenses for the operation of the consolidated fire department within **or that directly benefit** the territory of the fire special service district. Property taxes to fund the pension obligation under IC 36-8-8 for members of the 1977 police officers' and firefighters' pension and disability fund who were members of the fire department of the consolidated city on the effective date of the consolidation may be levied only by the fire special service district within the fire special service district. Property taxes to fund the pension obligation for members of the 1937 firefighters fund who were not members of the fire department of the consolidated city on the effective date of the consolidation and members of the 1977 police officers' and firefighters' pension and disability fund who were not members of the fire department of the consolidated city on the effective date of the consolidation may be levied by the consolidated city within the city's maximum permissible ad valorem property tax levy. However, these taxes may be levied only within the fire special service district and any townships that have consolidated fire departments under this section:

(8) The executive of the consolidated city shall provide for an independent evaluation and performance audit, due before March 1 of the year in which the consolidation is effective and before March 1 in each of the following two (2) years, to determine:

(A) the amount of any cost savings, operational efficiencies, or improved service levels; and

(B) any tax shifts among taxpayers;

that result from the consolidation. The independent evaluation and performance audit must be provided to the legislative council in an electronic format under IC 5-14-6 and to the state budget committee.

(k) For a township that consolidated its fire department into the fire department of the consolidated city before July 1, 2008, this section and IC 6-3.5-6-18.5 apply to the consolidation to the extent this section and IC 6-3.5-6-18.5 do not conflict with:

(1) the consolidation ordinances adopted by the consolidated city and the township; or

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(2) any consolidation agreement between the consolidated city and the township.

(l) Before January 1, 2009, the consolidated fire department shall develop a strategic plan to determine resource requirements and resource deployments for the consolidated fire department. The consolidated fire department shall determine the resource requirements and resource deployments based on the risk assessment models promulgated by the Center for Public Safety Excellence, Inc., or a successor entity. The consolidated fire department must:

(1) update the strategic plan at least once every three (3) years; and

(2) annually report to the legislative body of the consolidated city concerning the implementation of the strategic plan.

SECTION 188. IC 36-3-1-6.2, AS ADDED BY P.L.227-2005, SECTION 19, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 6.2. (a) If a ~~consolidated~~ fire department is ~~established~~ **consolidated** under section 6.1 of this chapter, the consolidated city, through the consolidated fire department, shall after the consolidation establish, operate, and maintain emergency ambulance services (as defined in IC 16-18-2-107) in the fire special service district and in those townships in the county that are consolidated under section 6.1 of this chapter.

(b) This section does not prohibit the providing of emergency ambulance services **by contract or** under an interlocal agreement under IC 36-1-7.

SECTION 189. IC 36-3-1-6.3 IS ADDED TO THE INDIANA CODE AS A **NEW** SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 6.3. (a) **The consolidated fire department may not provide fire protection services for:**

(1) an excluded city; or

(2) a fire protection territory for which an excluded city is a provider unit (as defined in IC 36-8-19-3);

unless the fire protection services are provided under an interlocal agreement under IC 36-1-7 or unless a local public question concerning the consolidation is approved as provided in subsection (c).

(b) The legislative body of an excluded city may adopt an ordinance authorizing a local public question concerning fire department consolidation to be voted on in the excluded city.

(c) If the legislative body of an excluded city adopts an ordinance under subsection (b), a local public question shall be

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placed on the ballot and voted on in the excluded city at the next municipal, primary, or general election that is held in the excluded city at least sixty (60) days after the ordinance is adopted. The local public question shall be placed on the ballot in the form prescribed by IC 3-10-9. Only those voters who reside in the excluded city may vote on the local public question. Except as otherwise provided, IC 3-10-9 applies to the local public question. If a majority of all voters voting on the local public question approve the consolidation of the fire department of the excluded city, the requirements of this subsection are satisfied and the fire department of the excluded city is consolidated into the fire department of the consolidated city, effective January 1 of the second year following the year in which the local public question is approved. If a majority of the voters voting on the public question do not approve the consolidation, the requirements of this subsection are not satisfied and the fire department of the excluded city is not consolidated into the fire department of the consolidated city under this section.

(d) The following apply on and after the effective date of a consolidation described in subsection (c):

(1) The consolidated fire department shall provide fire protection services within the territory of the excluded city.

(2) All the property, equipment, records, rights, and contracts of the fire department of the excluded city are transferred to and assumed by the consolidated city.

(3) The employees of the fire department of the excluded city cease employment with the excluded city and become employees of the consolidated fire department. These employees are not hired or rehired for purposes of IC 36-8-3.2 or IC 36-8-10.5 upon becoming employees of the consolidated fire department. The consolidated city shall assume all agreements with labor organizations that:

(A) are in effect after the effective date of the consolidation described in subsection (c); and

(B) apply to employees of the fire department of the excluded city who become employees of the consolidated fire department.

(4) Except as provided in subsection (f), the consolidated city shall assume, defease, pay, or refund all indebtedness related to fire protection services incurred before the effective date of the consolidation by:

(A) the excluded city; or

(B) a building, holding, or leasing corporation on behalf of

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1 the excluded city.

2 (e) Notwithstanding any other law, to assume, defease, pay, or
3 refund all or a part of indebtedness described in subsection (d), the
4 consolidated city is not required to comply with any other statutory
5 procedures or approvals that apply when a unit incurs
6 indebtedness.

7 (f) Notwithstanding subsections (d) and (e), the consolidated city
8 may not assume all or a part of indebtedness described in
9 subsection (d) if the indebtedness or the part of the indebtedness
10 will exceed the limitations on the amount of indebtedness that the
11 consolidated city may incur.

12 (g) The rights of trustees and bondholders with respect to any:

13 (1) indebtedness or bonds; or

14 (2) bond resolution, trust agreement or indenture, security
15 agreement, purchase agreement, or other undertaking
16 described in subsection (d);

17 remain the same although the powers, duties, and liabilities of the
18 excluded city have been transferred to the consolidated city, and
19 the consolidated city shall be considered to have assumed all those
20 powers, duties, agreements, and liabilities.

21 (h) The following apply if an excluded city consolidates its fire
22 department into the consolidated fire department under subsection
23 (c):

24 (1) The local boards for the 1937 firefighters' pension fund
25 and the 1977 police officers' and firefighters' pension and
26 disability fund of the excluded city are dissolved, and their
27 services are terminated not later than the effective date of the
28 consolidation. The duties performed by the local boards under
29 IC 36-8-7 and IC 36-8-8 are assumed by the consolidated
30 city's local board for the 1937 firefighters' pension fund and
31 local board for the 1977 police officers' and firefighters'
32 pension and disability fund, respectively. Notwithstanding any
33 other provision, the legislative body of the consolidated city
34 may adopt an ordinance to adjust the membership of the
35 consolidated city's local board to reflect the consolidation.

36 (2) The merit board and merit system of the excluded city's
37 fire department are dissolved, and the duties of the excluded
38 city's merit board are transferred to and assumed by the
39 merit board for the consolidated fire department.

40 (3) For property taxes first due and payable in the calendar
41 year in which the consolidation is effective, the maximum
42 permissible ad valorem property tax levies of the excluded

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city and the consolidated city are adjusted under IC 6-1.1-18.5-22.

(4) For property taxes first due and payable in the calendar year in which the consolidation is effective, the amount levied under IC 6-1.1-41 and IC 36-8-14 in the prior calendar year by the excluded city for its cumulative building and equipment fund for firefighting and related services is transferred to the consolidated city's cumulative building and equipment fund for firefighting and related services, and this transfer to the consolidated city is exempt from the requirements of IC 6-1.1-41 and IC 36-8-14 regarding an increase to the levy for the consolidated city's cumulative building and equipment fund for firefighting and related services.

(5) Beginning in the calendar year in which the consolidation is effective, the excluded city's monthly distributive share of county option income tax revenues distributed under IC 6-3.5-6-18.5 shall be reduced by a percentage set forth as required by IC 6-3.5-6-18.5(d), and those county option income tax revenues shall instead be distributed as additional distributive shares to Indianapolis/Marion County.

SECTION 190. IC 36-3-1-6.4 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: **Sec. 6.4. (a) The executive of the consolidated city shall establish a professional standards board with responsibility after December 31, 2008, for establishing, validating, and maintaining emergency responder certification and credentialing requirements and procedures. The emergency responder certification and credentialing requirements and procedures must be in accordance with the National Incident Management System and appropriate national professional standards and certification organizations and boards.**

(b) The professional standards board shall before January 1, 2009, establish the following for each emergency responder position within the consolidated fire department:

- (1) Minimum initial certification and credentialing requirements.**
- (2) Experience and competency requirements.**
- (3) Continuing education requirements.**
- (4) Performance criteria.**
- (5) Recertification requirements.**

(c) After December 31, 2008, a subcommittee of the professional

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standards board, under the direction of a board certified emergency physician, is responsible for certification and credentialing of emergency medical responders.

SECTION 191. IC 36-3-2-10, AS AMENDED BY P.L.219-2007, SECTION 111, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 10. (a) The general assembly finds the following:

(1) That the tax base of the consolidated city and the county have been significantly eroded through the ownership of tangible property by separate municipal corporations and other public entities that operate as private enterprises yet are exempt or whose property is exempt from property taxation.

(2) That to restore this tax base and provide a proper allocation of the cost of providing governmental services the legislative body of the consolidated city and county should be authorized to collect payments in lieu of taxes from these public entities.

(3) That the appropriate maximum payments in lieu of taxes would be the amount of the property taxes that would be paid if the tangible property were not subject to an exemption.

(b) As used in this section, the following terms have the meanings set forth in IC 6-1.1-1:

(1) Assessed value.

(2) Exemption.

(3) Owner.

(4) Person.

(5) Personal property.

(6) Property taxation.

(7) Tangible property.

(8) Township assessor.

(c) As used in this section, "PILOTS" means payments in lieu of taxes.

(d) As used in this section, "public entity" means any of the following government entities in the county:

(1) An airport authority operating under IC 8-22-3.

(2) A capital improvement board of managers under IC 36-10-9.

(3) A building authority operating under IC 36-9-13.

(4) A wastewater treatment facility.

(e) The legislative body of the consolidated city may adopt an ordinance to require a public entity to pay PILOTS at times set forth in the ordinance with respect to:

(1) tangible property of which the public entity is the owner or the lessee and that is subject to an exemption;

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- 1 (2) tangible property of which the owner is a person other than a
 2 public entity and that is subject to an exemption under IC 8-22-3;
 3 or
 4 (3) both.

5 The ordinance remains in full force and effect until repealed or
 6 modified by the legislative body.

7 (f) The PILOTS must be calculated so that the PILOTS may be in
 8 any amount that does not exceed the amount of property taxes that
 9 would have been levied by the legislative body for the consolidated city
 10 and county upon the tangible property described in subsection (e) if the
 11 property were not subject to an exemption from property taxation.

12 (g) PILOTS shall be imposed as are property taxes and shall be
 13 based on the assessed value of the tangible property described in
 14 subsection (e). ~~Except as provided in subsection (f);~~ The township
 15 ~~assessors assessor, or the county assessor if there is no township~~
 16 **assessor for the township**, shall assess the tangible property described
 17 in subsection (e) as though the property were not subject to an
 18 exemption. The public entity shall report the value of personal property
 19 in a manner consistent with IC 6-1.1-3.

20 (h) Notwithstanding any law to the contrary, a public entity is
 21 authorized to pay PILOTS imposed under this section from any legally
 22 available source of revenues. The public entity may consider these
 23 payments to be operating expenses for all purposes.

24 (i) PILOTS shall be deposited in the consolidated county fund and
 25 used for any purpose for which the consolidated county fund may be
 26 used.

27 (j) PILOTS shall be due as set forth in the ordinance and bear
 28 interest, if unpaid, as in the case of other taxes on property. PILOTS
 29 shall be treated in the same manner as taxes for purposes of all
 30 procedural and substantive provisions of law.

31 (k) PILOTS imposed on a wastewater treatment facility may be paid
 32 only from the cash earnings of the facility remaining after provisions
 33 have been made to pay for current obligations, including:

- 34 (1) operating and maintenance expenses;
 35 (2) payment of principal and interest on any bonded indebtedness;
 36 (3) depreciation or replacement fund expenses;
 37 (4) bond and interest sinking fund expenses; and
 38 (5) any other priority fund requirements required by law or by any
 39 bond ordinance, resolution, indenture, contract, or similar
 40 instrument binding on the facility.

41 (l) If the duties of the township assessor have been transferred to the
 42 county assessor as described in IC 6-1.1-1-24, a reference to the

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township assessor in this section is considered to be a reference to the county assessor.

SECTION 192. IC 36-3-2-11, AS AMENDED BY P.L.219-2007, SECTION 112, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 11. (a) As used in this section, the following terms have the meanings set forth in IC 6-1.1-1:

- (1) Assessed value.
- (2) Exemption.
- (3) Owner.
- (4) Person.
- (5) Property taxation.
- (6) Real property.
- (7) Township assessor.

(b) As used in this section, "PILOTS" means payments in lieu of taxes.

(c) As used in this section, "property owner" means the owner of real property described in IC 6-1.1-10-16.7 that is located in a county with a consolidated city.

(d) Subject to the approval of a property owner, the legislative body of the consolidated city may adopt an ordinance to require the property owner to pay PILOTS at times set forth in the ordinance with respect to real property that is subject to an exemption under IC 6-1.1-10-16.7. The ordinance remains in full force and effect until repealed or modified by the legislative body, subject to the approval of the property owner.

(e) The PILOTS must be calculated so that the PILOTS are in an amount that is:

- (1) agreed upon by the property owner and the legislative body of the consolidated city;
- (2) a percentage of the property taxes that would have been levied by the legislative body for the consolidated city and the county upon the real property described in subsection (d) if the property were not subject to an exemption from property taxation; and
- (3) not more than the amount of property taxes that would have been levied by the legislative body for the consolidated city and county upon the real property described in subsection (d) if the property were not subject to an exemption from property taxation.

(f) PILOTS shall be imposed as are property taxes and shall be based on the assessed value of the real property described in subsection (d). ~~Except as provided in subsection (i);~~ The township assessors **assessor, or the county assessor if there is no township assessor for the township,** shall assess the real property described in subsection (d)

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as though the property were not subject to an exemption.

(g) PILOTS collected under this section shall be deposited in the housing trust fund established under IC 36-7-15.1-35.5 and used for any purpose for which the housing trust fund may be used.

(h) PILOTS shall be due as set forth in the ordinance and bear interest, if unpaid, as in the case of other taxes on property. PILOTS shall be treated in the same manner as taxes for purposes of all procedural and substantive provisions of law.

(i) If the duties of the township assessor have been transferred to the county assessor as described in IC 6-1.1-1-24, a reference to the township assessor in this section is considered to be a reference to the county assessor.

SECTION 193. IC 36-3-3-2 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 2. (a) A mayor, who is the executive of both the consolidated city and the county, shall be elected under IC 3-10-6 by the voters of the whole county.

(b) To be eligible to serve as the executive, a person must ~~meet the qualifications prescribed by IC 3-8-1-24~~ **have resided in the city for at least five (5) years before the date of taking office.**

(c) The term of office of an executive is four (4) years, beginning at noon on January 1 after election and continuing until a successor is elected and qualified.

SECTION 194. IC 36-3-6-4, AS AMENDED BY P.L.227-2005, SECTION 31, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 4. (a) Before the Wednesday after the first Monday in July each year, the consolidated city and county shall prepare budget estimates for the ensuing budget year under this section.

(b) The following officers shall prepare for their respective departments, offices, agencies, or courts an estimate of the amount of money required for the ensuing budget year, stating in detail each category and item of expenditure they anticipate:

(1) The director of each department of the consolidated city.

(2) Each township assessor **(if any)**, elected county officer, or head of a county agency.

(3) The county clerk, for each court ~~of which he is the clerk~~ **serves.**

(c) In addition to the estimates required by subsection (b), the county clerk shall prepare an estimate of the amount of money that is, under law, taxable against the county for the expenses of cases tried in other counties on changes of venue.

(d) Each officer listed in subsection (b)(2) or (b)(3) shall append a certificate to each estimate the officer prepares stating that in the

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officer's opinion the amount fixed in each item will be required for the purpose indicated. The certificate must be verified by the oath of the officer.

(e) An estimate for a court or division of a court is subject to modification and approval by the judge of the court or division.

(f) All of the estimates prepared by city officers and county officers shall be submitted to the controller.

(g) The controller shall also prepare an itemized estimate of city and county expenditures for other purposes above the money proposed to be used by the city departments and county officers and agencies.

SECTION 195. IC 36-3-7-6 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: **Sec. 6. (a) Notwithstanding any other law, the consolidated city may issue obligations to refund obligations issued before the effective date of a consolidation under IC 36-3-1-6.1 in the name of:**

(1) a township;

(2) an airport authority;

(3) a fire protection territory; or

(4) a building, holding, or leasing corporation on behalf of a township, an airport authority, or a fire protection territory; to satisfy the requirements of IC 36-3-1-6.1(e), IC 36-3-1-6.1(f), and IC 36-3-1-6.1(g).

(b) Notwithstanding any other law, the consolidated city may issue obligations to refund obligations issued before the effective date of a consolidation described in IC 36-3-1-6.3(c) by:

(1) an excluded city; or

(2) a building, holding, or leasing corporation on behalf of an excluded city;

to satisfy the requirements of IC 36-3-1-6.3(d), IC 36-3-1-6.3(e), and IC 36-3-1-6.3(f).

SECTION 196. IC 36-3-8 IS ADDED TO THE INDIANA CODE AS A NEW CHAPTER TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]:

Chapter 8. Abolishment of Certain Governmental Entities in Marion County

Sec. 1. As used in this chapter, "city-county council" means the legislative body of a consolidated city.

Sec. 2. (a) The city-county council may adopt an ordinance, approved by the mayor of the consolidated city, to abolish any of the following entities and transfer the duties and powers of an abolished entity to the consolidated city:

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(1) One (1) or more included towns (as described in IC 36-3-1-7).

(2) The Indianapolis-Marion County Public Library.

(3) The Ben Davis conservancy district.

(b) An ordinance adopted under this section to abolish an entity listed in subsection (a) must specify the following:

(1) The date on which the entity is abolished.

(2) The department or agency of the consolidated city that shall assume the duties and powers of the entity.

(c) If the city-county council adopts an ordinance to abolish an entity listed in subsection (a) that is located partly within the county containing a consolidated city and partly outside the county containing a consolidated city, only the part of the entity within the county containing a consolidated city is abolished.

Sec. 3. If the city-county council adopts an ordinance to abolish an entity listed in section 2 of this chapter, the entity is abolished, and the entity's duties and powers are transferred to the consolidated city on the later of:

(1) the date specified in the ordinance for the abolishing of the entity; or

(2) January 1 of the year following the year in which the ordinance is adopted.

Sec. 4. (a) This chapter contains full and complete authority for the city-county council to take any action necessary to:

(1) abolish one (1) or more of the entities listed in section 2 of this chapter; and

(2) transfer the duties and powers of an entity that is abolished to the consolidated city.

(b) This chapter shall be liberally construed to carry out the purposes of this article.

Sec. 5. The clerk of the city-county council shall submit a certified copy of any ordinance adopted under this chapter to the secretary of state, the department of local government finance, the department of state revenue, and the state board of accounts.

Sec. 6. The following apply if an entity listed in section 2 of this chapter is abolished under this chapter:

(1) Except as otherwise provided, all of the property, assets, funds, equipment, records, rights, contracts, obligations, and liabilities of the entity are transferred to or assumed by the consolidated city on the date the entity is abolished.

(2) The employees of the entity become employees of the consolidated city on the date the entity is abolished. The

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consolidated city shall assume all agreements with labor organizations that:

(A) are in effect on the date the entity is abolished; and

(B) apply to employees of the entity who become employees of the consolidated city.

(3) The indebtedness incurred by the entity (or by a building, holding, or leasing corporation on behalf of the entity) before the date the entity is abolished shall be assumed, defeased, paid, or refunded by the consolidated city. Notwithstanding any other law, to assume, defease, pay, or refund all or a part of the indebtedness described in this subdivision, the consolidated city is not required to comply with any other statutory procedures or approvals that apply when a unit incurs indebtedness. The rights of the trustee and the bondholders with respect to any of the entity's bonds or other indebtedness, bond resolution, trust agreement or indenture, security agreement, purchase agreement, or other undertaking with respect to indebtedness remain the same although the powers, duties, agreements, and liabilities of the entity have been transferred to the consolidated city, and the consolidated city is considered to have assumed all those powers, duties, agreements, and liabilities. However, the consolidated city may not assume all or a part of the indebtedness described in this subdivision that will exceed the limitations on the amount of indebtedness that the consolidated city may incur. To the extent that the consolidated city may not assume all or a part of the indebtedness described in this subdivision, the entity is not abolished and continues to exist as a taxing unit only for the purpose of levying property taxes necessary to pay the indebtedness that is not assumed by the consolidated city. After the indebtedness not assumed by the consolidated city has been paid, the entity is abolished. The ad valorem property tax levy limits imposed by IC 6-1.1-18.5 do not apply to ad valorem property taxes imposed by a consolidated city to pay or fund any indebtedness assumed, defeased, paid, or refunded under this chapter.

(4) The department of local government finance shall adjust the maximum permissible property tax levies, maximum permissible property tax rates, and budget of the consolidated city to take into account the transfer of duties and powers of the abolished entity to the consolidated city.

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(5) After the date on which the entity is abolished, the consolidated city is entitled to receive any monthly distributive shares of county option income taxes under IC 6-3.5-6 that the abolished entity was entitled to receive before it was abolished.

(6) Notwithstanding any other provision, a person:

(A) who, as of the date that the entity is abolished, is:

(i) employed as a firefighter or police officer by the entity; and

(ii) a member of the 1925 police pension fund under IC 36-8-6, the 1937 firefighters' pension fund under IC 36-8-7, or the 1977 police officers' and firefighters' pension and disability fund under IC 36-8-8; and

(B) who, after the entity is abolished becomes a firefighter with the fire department of the consolidated city or a law enforcement officer of the consolidated law enforcement department of the consolidated city;

remains a member of the same pension fund in which the person was a member on the date the entity is abolished. For purposes of determining the person's eligibility for benefits, the person retains any pension service credit earned before the date that the entity is abolished.

(7) The terms of office of any elected officer of the abolished entity terminate on the date the entity is abolished.

SECTION 197. IC 36-5-1-3, AS AMENDED BY P.L.219-2007, SECTION 115, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 3. (a) A petition for incorporation must be accompanied by the following items, to be supplied at the expense of the petitioners:

(1) A survey, certified by a surveyor registered under IC 25-21.5, showing the boundaries of and quantity of land contained in the territory sought to be incorporated.

(2) An enumeration of the territory's residents and landowners and their mailing addresses, completed not more than thirty (30) days before the time of filing of the petition and verified by the persons supplying it.

(3) ~~Except as provided in subsection (b);~~ A statement of the assessed valuation of all real property within the territory, certified by the ~~assessors township assessor~~ of the ~~townships township~~ in which the territory is located, ~~or the county assessor if there is no township assessor for the township.~~

(4) A statement of the services to be provided to the residents of

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the proposed town and the approximate times at which they are to be established.

(5) A statement of the estimated cost of the services to be provided and the proposed tax rate for the town.

(6) The name to be given to the proposed town.

(b) If the duties of the township assessor have been transferred to the county assessor as described in IC 6-1.1-1-24, a reference to the township assessor in this section is considered to be a reference to the county assessor.

SECTION 198. IC 36-6-1.1 IS ADDED TO THE INDIANA CODE AS A NEW CHAPTER TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]:

Chapter 1.1. Transfer of Township Services

Sec. 1. This chapter applies only to a county having a consolidated city.

Sec. 2. The office of township assessor is abolished, and the functions, duties, and responsibilities of the township assessor are transferred to the county assessor on January 1, 2011.

Sec. 3. The functions, duties, and responsibilities of the township trustee and township board with respect to providing fire protection and related services are transferred to the county on January 1, 2009.

Sec. 4. On January 1, 2011, all:

- (1) assets;
- (2) property rights;
- (3) equipment;
- (4) records;
- (5) personnel (except as otherwise provided by statute); and
- (6) contracts;

connected with the operations of a township assessor are transferred to the county assessor.

Sec. 5. The county executive shall specify which township employees that provided fire protection services and emergency services before the transfer of functions, duties, and responsibilities under this chapter become county employees responsible for fire protection services and emergency services.

Sec. 6. The balance on January 1, 2009, in a debt service fund of a township that relates to debt incurred for firefighting purposes:

- (1) is transferred to the county in which the township is located; and
- (2) shall be used by the county to pay indebtedness or lease rentals for which the fund was established.

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1 Any balance remaining in the fund after all payments for
 2 indebtedness or lease rentals required under this section have been
 3 made is transferred to the county general fund.

4 Sec. 7. (a) The balance on January 1, 2009, in a township's
 5 firefighting fund:

6 (1) is transferred to the consolidated city; and

7 (2) shall be deposited in the general fund of the consolidated
 8 city.

9 (b) The department of local government finance shall determine
 10 the amounts to be transferred under this section.

11 (c) IC 36-1-8-5 does not apply to a balance referred to in this
 12 section.

13 Sec. 8. The maximum permissible ad valorem property tax levy
 14 of the township, the consolidated city, and the county are adjusted
 15 under IC 6-1.1-18.5-22 to reflect the transfers under this chapter.

16 SECTION 199. IC 36-6-1.2 IS ADDED TO THE INDIANA CODE
 17 AS A NEW CHAPTER TO READ AS FOLLOWS [EFFECTIVE
 18 JULY 1, 2008]:

19 Chapter 1.2. Abolishment of Township Government in Marion
 20 County

21 Sec. 1. As used in this chapter, "city-county council" means the
 22 legislative body of a consolidated city.

23 Sec. 2. (a) The city-county council may adopt an ordinance,
 24 approved by the mayor of the consolidated city, to abolish all
 25 township governments in the county and transfer the duties and
 26 powers of the township governments to the consolidated city and
 27 county on January 1, 2011. An ordinance adopted under this
 28 chapter does not affect the following, which are governed by other
 29 statutes:

30 (1) Abolishment of the office of township assessor and the
 31 transfer of the duties and responsibilities of the township
 32 assessor to the county assessor.

33 (2) Transfer of the duties and responsibilities of the township
 34 trustee and township board with regard to fire protection and
 35 related services to the county.

36 (3) Abolishment of township small claims courts.

37 (b) An ordinance adopted under this chapter to abolish
 38 township governments must specify the departments or agencies of
 39 the consolidated city that shall assume the duties and powers of the
 40 townships.

41 Sec. 3. The clerk of the city-county council shall submit a
 42 certified copy of any ordinance adopted under this chapter to the

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1 secretary of state, the department of local government finance, the
2 department of state revenue, and the state board of accounts.

3 Sec. 4. The following occur on January 1, 2011, if township
4 governments are abolished under this chapter:

5 (1) The office of township trustee of the township is abolished.

6 (2) The township board of the township is abolished.

7 (3) The functions, duties, and responsibilities of the township
8 trustee, other than the functions, duties, and responsibilities
9 of the township trustee and of the township board of the
10 township that are transferred under IC 36-6-1.1 or another
11 statute, are transferred to the county.

12 Sec. 5. Except as provided in IC 36-6-1.1 or another statute, all:

13 (A) assets;

14 (B) property rights;

15 (C) equipment;

16 (D) records;

17 (E) personnel (except as otherwise provided by statute);
18 and

19 (F) contracts;

20 connected with the operations of a township are transferred to the
21 county on January 1, 2011, if an ordinance is adopted under this
22 chapter.

23 Sec. 6. Beginning January 1, 2011, notwithstanding any other
24 law to the contrary, if an ordinance is adopted under this chapter,
25 a township's monthly distributive share of any county option
26 income taxes is reduced to zero (0), and those county option income
27 taxes shall instead be distributed as additional distributive shares
28 to the county.

29 Sec. 7. If an ordinance is adopted under this chapter, the
30 balance on January 1, 2011, in a debt service fund of a township:

31 (1) is transferred to the county in which the township is
32 located; and

33 (2) shall be used by the county to pay indebtedness or lease
34 rentals for which the fund was established.

35 Any balance remaining in the fund after all payments for
36 indebtedness or lease rentals required under this section have been
37 made is transferred to the county general fund.

38 Sec. 8. (a) If an ordinance is adopted under this chapter, on
39 January 1, 2011, the balance in a township's general fund
40 attributable to the duties of the township trustee under IC 36-6-4-3,
41 other than the duties transferred under IC 36-6-1.1, is transferred
42 to the county.

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(b) The department of local government finance shall determine the amounts to be transferred under subsection (a).

(c) IC 36-1-8-5 does not apply to a balance referred to in subsection (a).

Sec. 9. (a) If an ordinance is adopted under this chapter, the balance in a township's township assistance fund attributable to the duties of the township trustee on January 1, 2011:

(1) is transferred to the county; and

(2) shall be deposited in the county township assistance fund established under IC 12-14-30.

(b) The department of local government finance shall determine the amounts to be transferred under this section.

(c) IC 36-1-8-5 does not apply to a balance referred to in this section.

Sec. 10. If an ordinance is adopted under this chapter, the county containing a consolidated city shall assume, defease, pay, or refund all indebtedness of the township other than indebtedness related to fire protection services:

(1) using the same procedures; and

(2) subject to the same restrictions;

that apply to a consolidated city assuming, defeasing, paying, or refunding under IC 36-3-1-6.1(e) all indebtedness of the township related to fire protection services.

Sec. 11. If an ordinance is adopted under this chapter, the maximum permissible ad valorem property tax levy of the township, the consolidated city, and the county are adjusted under IC 6-1.1-18.5-22.

SECTION 200. IC 36-6-4-3, AS AMENDED BY P.L.1-2006, SECTION 562, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 3. The executive shall do the following:

(1) Keep a written record of official proceedings.

(2) Manage all township property interests.

(3) Keep township records open for public inspection.

(4) Attend all meetings of the township legislative body.

(5) Receive and pay out township funds.

(6) Examine and settle all accounts and demands chargeable against the township.

(7) Administer township assistance under IC 12-20 and IC 12-30-4.

(8) Perform the duties of fence viewer under IC 32-26.

(9) Act as township assessor when required by IC 36-6-5.

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- (10) Provide and maintain cemeteries under IC 23-14.
- (11) Provide fire protection under IC 36-8, except in a township:
~~that:~~
 - (A) ~~that~~ is located in a county having a consolidated city; and
 - (B) **whose fire department is consolidated** ~~the township's fire department~~ under IC 36-3-1-6.1.
- (12) File an annual personnel report under IC 5-11-13.
- (13) Provide and maintain township parks and community centers under IC 36-10.
- (14) Destroy detrimental plants, noxious weeds, and rank vegetation under IC 15-3-4.
- (15) Provide insulin to the poor under IC 12-20-16.
- (16) Perform other duties prescribed by statute.

SECTION 201. IC 36-6-4-8 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 8. (a) The executive may use the township's share of state, county, and township tax revenues and federal revenue sharing funds for all categories of community services, if these funds are appropriated for these services by the township legislative body. The executive may use these funds for both operating and capital expenditures.

(b) With the consent of the township legislative body, the executive may contract with corporations for health and community services not specifically provided by another governmental entity.

(c) **Except in a township that is located in a county having a consolidated city and whose fire department has been consolidated under IC 36-3-1-6.1,** the executive may contract with a private person to provide regular or emergency ambulance service within the township. The contract may provide for the imposition and collection of fees for this service.

(d) **Except in a township that is located in a county having a consolidated city and whose fire department has been consolidated under IC 36-3-1-6.1,** the township legislative body may adopt a resolution to provide for the imposition and collection of fees for ambulance services provided by the township police or fire department.

SECTION 202. IC 36-6-5-1, AS AMENDED BY P.L.219-2007, SECTION 117, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2011]: Sec. 1. **(a) This section does not apply to a county having a consolidated city.**

~~(a)~~ **(b)** Except as provided in subsection ~~(f)~~, **(g)**, a township assessor shall be elected under IC 3-10-2-13 by the voters of each township having:

- (1) a population of more than eight thousand (8,000); or

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(2) an elected township assessor or the authority to elect a township assessor before January 1, 1979.

~~(b)~~ (c) Except as provided in subsection ~~(f)~~, (g), a township assessor shall be elected under IC 3-10-2-14 in each township having a population of more than five thousand (5,000) but not more than eight thousand (8,000), if the legislative body of the township:

(1) by resolution, declares that the office of township assessor is necessary; and

(2) the resolution is filed with the county election board not later than the first date that a declaration of candidacy may be filed under IC 3-8-2.

~~(c)~~ (d) Except as provided in subsection ~~(f)~~, (g), a township government that is created by merger under IC 36-6-1.5 shall elect only one (1) township assessor under this section.

~~(d)~~ (e) The township assessor must reside within the township as provided in Article 6, Section 6 of the Constitution of the State of Indiana. The assessor forfeits office if the assessor ceases to be a resident of the township.

~~(e)~~ (f) The term of office of a township assessor is four (4) years, beginning January 1 after election and continuing until a successor is elected and qualified. However, the term of office of a township assessor elected at a general election in which no other township officer is elected ends on December 31 after the next election in which any other township officer is elected.

~~(f)~~ (g) A person who runs for the office of township assessor in an election after June 30, 2008, is subject to IC 3-8-1-23.5.

SECTION 203. IC 36-7-4-504.5 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2008 (RETROACTIVE)]:
Sec. 504.5. (a) In preparing or revising a comprehensive plan for a township, the legislative body of the consolidated city shall adopt an ordinance requiring the plan commission to establish an advisory committee of citizens interested in problems of planning and zoning for that township, a majority of whom shall be nominated by the township legislative body.

(b) An advisory committee created under subsection (a) must include a representative of the affected township legislative body as determined by procedures established in an ordinance adopted by the legislative body of the consolidated city.

(c) If an ordinance is adopted under IC 36-6-1.2-2, the legislative body of the consolidated city in preparing or revising a comprehensive plan for a township shall adopt an ordinance requiring the plan commission to establish an advisory committee

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of citizens interested in problems of planning and zoning for each individual township.

SECTION 204. IC 36-7-11.2-58, AS AMENDED BY P.L.219-2007, SECTION 122, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 58. (a) A person who has filed a petition under section 56 or 57 of this chapter shall, not later than ten (10) days after the filing, serve notice upon all interested parties. The notice must state the following:

(1) The full name and address of the following:

(A) The petitioner.

(B) Each attorney acting for and on behalf of the petitioner.

(2) The street address of the Meridian Street and bordering property for which the petition was filed.

(3) The name of the owner of the property.

(4) The full name and address of, and the type of business, if any, conducted by:

(A) each person who at the time of the filing is a party to; and

(B) each person who is a disclosed or an undisclosed principal for whom the party was acting as agent in entering into;

a contract of sale, lease, option to purchase or lease, agreement to build or develop, or other written agreement of any kind or nature concerning the subject property or the present or future ownership, use, occupancy, possession, or development of the subject property.

(5) A description of the contract of sale, lease, option to purchase or lease, agreement to build or develop, or other written agreement sufficient to disclose the full nature of the interest of the party or of the party's principal in the subject property or in the present or future ownership, use, occupancy, possession, or development of the subject property.

(6) A description of the proposed use for which the rezoning or zoning variance is sought, sufficiently detailed to appraise the notice recipient of the true character, nature, extent, and physical properties of the proposed use.

(7) The date of the filing of the petition.

(8) The date, time, and place of the next regular meeting of the commission if a petition is for approval of a zoning variance. If a petition is filed with the development commission, the notice does not have to specify the date of a hearing before the commission or the development commission. However, the person filing the petition shall give ten (10) days notice of the date, time, and place of a hearing before the commission on the petition after the

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referral of the petition to the commission by the development commission.

(b) For purposes of giving notice to the interested parties who are owners, the records in the bound volumes of the recent real estate tax assessment records as the records appear in:

(1) the offices of the township assessors (**if any**); or

(2) the office of the county assessor;

as of the date of filing are considered determinative of the persons who are owners.

SECTION 205. IC 36-7-11.3-6, AS AMENDED BY P.L.219-2007, SECTION 123, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 6. As used in this chapter, "notice" means written notice:

(1) served personally upon the person, official, or office entitled to the notice; or

(2) served upon the person, official, or office by placing the notice in the United States mail, first class postage prepaid, properly addressed to the person, official, or office. Notice is considered served if mailed in the manner prescribed by this subdivision properly addressed to the following:

(A) The governor, both to the address of the governor's official residence and to the governor's executive office in Indianapolis.

(B) The Indiana department of transportation, to the commissioner.

(C) The department of natural resources, both to the director of the department and to the director of the department's division of historic preservation and archeology.

(D) The municipal plan commission.

(E) An occupant, to:

(i) the person by name; or

(ii) if the name is unknown, the "Occupant" at the address of the primary or secondary property occupied by the person.

(F) An owner, to the person by the name shown to be the name of the owner, and at the person's address, as appears in the records in the bound volumes of the most recent real estate tax assessment records as the records appear in:

(i) the offices of the township assessors (**if any**); or

(ii) the office of the county assessor.

(G) The society, to the organization at the latest address as shown in the records of the commission.

SECTION 206. IC 36-7-11.3-52, AS AMENDED BY P.L.219-2007,

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SECTION 124, IS AMENDED TO READ AS FOLLOWS
 [EFFECTIVE JULY 1, 2008]: Sec. 52. (a) A person who has filed a
 petition under section 50 or 51 of this chapter shall, not later than ten
 (10) days after the filing, serve notice upon all interested parties. The
 notice must state the following:

(1) The full name and address of the following:

(A) The petitioner.

(B) Each attorney acting for and on behalf of the petitioner.

(2) The street address of the primary and secondary property for
 which the petition was filed.

(3) The name of the owner of the property.

(4) The full name and address of and the type of business, if any,
 conducted by:

(A) each person who at the time of the filing is a party to; and

(B) each person who is a disclosed or an undisclosed principal
 for whom the party was acting as agent in entering into;

a contract of sale, lease, option to purchase or lease, agreement to
 build or develop, or other written agreement of any kind or nature
 concerning the subject property or the present or future
 ownership, use, occupancy, possession, or development of the
 subject property.

(5) A description of the contract of sale, lease, option to purchase
 or lease, agreement to build or develop, or other written
 agreement sufficient to disclose the full nature of the interest of
 the party or of the party's principal in the subject property or in
 the present or future ownership, use, occupancy, possession, or
 development of the subject property.

(6) A description of the proposed use for which the rezoning or
 zoning variance is sought, sufficiently detailed to appraise the
 notice recipient of the true character, nature, extent, and physical
 properties of the proposed use.

(7) The date of the filing of the petition.

(8) The date, time, and place of the next regular meeting of the
 commission if a petition is for approval of a zoning variance. If a
 petition is filed with the development commission, the notice does
 not have to specify the date of a hearing before the commission or
 the development commission. However, the person filing the
 petition shall give ten (10) days notice of the date, time, and place
 of a hearing before the commission on the petition after the
 referral of the petition to the commission by the development
 commission.

(b) For purposes of giving notice to the interested parties who are

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owners, the records in the bound volumes of the recent real estate tax assessment records as the records appear in:

- (1) the offices of the township assessors (**if any**); or
- (2) the office of the county assessor;

as of the date of filing are considered determinative of the persons who are owners.

SECTION 207. IC 36-7-15.1-32, AS AMENDED BY P.L.219-2007, SECTION 130, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 32. (a) The commission must establish a program for housing. The program, which may include such elements as the commission considers appropriate, must be adopted as part of a redevelopment plan or amendment to a redevelopment plan, and must establish an allocation area for purposes of sections 26 and 35 of this chapter for the accomplishment of the program.

(b) The notice and hearing provisions of sections 10 and 10.5 of this chapter apply to the ~~resolution~~ **program** adopted under subsection (a). Judicial review of the resolution may be made under section 11 of this chapter.

(c) Before formal submission of any housing program to the commission, the department shall consult with persons interested in or affected by the proposed program and provide the affected neighborhood associations, residents, township assessors (**if any**), and the county assessor with an adequate opportunity to participate in an advisory role in planning, implementing, and evaluating the proposed program. The department may hold public meetings in the affected neighborhood to obtain the views of neighborhood associations and residents.

SECTION 208. IC 36-7-30-31, AS AMENDED BY P.L.219-2007, SECTION 136, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 31. (a) As used in this section, the following terms have the meanings set forth in IC 6-1.1-1:

- (1) Assessed value.
- (2) Owner.
- (3) Person.
- (4) Personal property.
- (5) Property taxation.
- (6) Tangible property.
- (7) Township assessor.

(b) As used in this section, "PILOTS" means payments in lieu of taxes.

(c) The general assembly finds the following:

- (1) That the closing of a military base in a unit results in an

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1 increased cost to the unit of providing governmental services to
2 the area formerly occupied by the military base.

3 (2) That military base property held by a reuse authority is exempt
4 from property taxation, resulting in the lack of an adequate tax
5 base to support the increased governmental services.

6 (3) That to restore this tax base and provide a proper allocation of
7 the cost of providing governmental services the fiscal body of the
8 unit should be authorized to collect PILOTS from the reuse
9 authority.

10 (4) That the appropriate maximum PILOTS would be the amount
11 of the property taxes that would be paid if the tangible property
12 were not exempt.

13 (d) The fiscal body of the unit may adopt an ordinance to require a
14 reuse authority to pay PILOTS at times set forth in the ordinance with
15 respect to tangible property of which the reuse authority is the owner
16 or the lessee and that is exempt from property taxes. The ordinance
17 remains in full force and effect until repealed or modified by the fiscal
18 body.

19 (e) The PILOTS must be calculated so that the PILOTS do not
20 exceed the amount of property taxes that would have been levied by the
21 fiscal body for the unit upon the tangible property described in
22 subsection (d) if the property were not exempt from property taxation.

23 (f) PILOTS shall be imposed as are property taxes and shall be
24 based on the assessed value of the tangible property described in
25 subsection (d). ~~Except as provided in subsection (j);~~ The township
26 **assessors assessor, or the county assessor if there is no township**
27 **assessor for the township,** shall assess the tangible property described
28 in subsection (d) as though the property were not exempt. The reuse
29 authority shall report the value of personal property in a manner
30 consistent with IC 6-1.1-3.

31 (g) Notwithstanding any other law, a reuse authority is authorized
32 to pay PILOTS imposed under this section from any legally available
33 source of revenues. The reuse authority may consider these payments
34 to be operating expenses for all purposes.

35 (h) PILOTS shall be deposited in the general fund of the unit and
36 used for any purpose for which the general fund may be used.

37 (i) PILOTS shall be due as set forth in the ordinance and bear
38 interest, if unpaid, as in the case of other taxes on property. PILOTS
39 shall be treated in the same manner as property taxes for purposes of
40 all procedural and substantive provisions of law.

41 (j) If the duties of the township assessor have been transferred to the
42 county assessor as described in IC 6-1.1-1-24, a reference to the

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township assessor in this section is considered to be a reference to the county assessor.

SECTION 209. IC 36-7-30.5-34, AS AMENDED BY P.L.219-2007, SECTION 139, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 34. (a) As used in this section, the following terms have the meanings set forth in IC 6-1.1-1:

- (1) Assessed value.
- (2) Owner.
- (3) Person.
- (4) Personal property.
- (5) Property taxation.
- (6) Tangible property.
- (7) Township assessor.

(b) As used in this section, "PILOTS" means payments in lieu of taxes.

(c) The general assembly finds the following:

- (1) That the closing of a military base in a unit results in an increased cost to the unit of providing governmental services to the area formerly occupied by the military base.
- (2) That military base property held by a development authority is exempt from property taxation, resulting in the lack of an adequate tax base to support the increased governmental services.
- (3) That to restore this tax base and provide a proper allocation of the cost of providing governmental services the fiscal body of the unit should be authorized to collect PILOTS from the development authority.
- (4) That the appropriate maximum PILOTS would be the amount of the property taxes that would be paid if the tangible property were not exempt.

(d) The fiscal body of the unit may adopt an ordinance to require a development authority to pay PILOTS at times set forth in the ordinance with respect to tangible property of which the development authority is the owner or the lessee and that is exempt from property taxes. The ordinance remains in full force and effect until repealed or modified by the fiscal body.

(e) The PILOTS must be calculated so that the PILOTS do not exceed the amount of property taxes that would have been levied by the fiscal body for the unit upon the tangible property described in subsection (d) if the property were not exempt from property taxation.

(f) PILOTS shall be imposed as are property taxes and shall be based on the assessed value of the tangible property described in subsection (d). ~~Except as provided in subsection (j);~~ The township

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~~assessors~~ **assessor, or the county assessor if there is no township assessor for the township,** shall assess the tangible property described in subsection (d) as though the property were not exempt. The development authority shall report the value of personal property in a manner consistent with IC 6-1.1-3.

(g) Notwithstanding any other law, a development authority is authorized to pay PILOTS imposed under this section from any legally available source of revenues. The development authority may consider these payments to be operating expenses for all purposes.

(h) PILOTS shall be deposited in the general fund of the unit and used for any purpose for which the general fund may be used.

(i) PILOTS shall be due as set forth in the ordinance and bear interest, if unpaid, as in the case of other taxes on property. PILOTS shall be treated in the same manner as property taxes for purposes of all procedural and substantive provisions of law.

(j) If the duties of the township assessor have been transferred to the county assessor as described in IC 6-1.1-1-24, a reference to the township assessor in this section is considered to be a reference to the county assessor.

SECTION 210. IC 36-8-8-1, AS AMENDED BY P.L.227-2005, SECTION 46, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 1. This chapter applies to:

(1) full-time police officers hired or rehired after April 30, 1977, in all municipalities, or who converted their benefits under IC 19-1-17.8-7 (repealed September 1, 1981);

(2) full-time fully paid firefighters hired or rehired after April 30, 1977, or who converted their benefits under IC 19-1-36.5-7 (repealed September 1, 1981);

(3) a police matron hired or rehired after April 30, 1977, and before July 1, 1996, who is a member of a police department in a second or third class city on March 31, 1996;

(4) a park ranger who:

(A) completed at least the number of weeks of training at the Indiana law enforcement academy or a comparable law enforcement academy in another state that were required at the time the park ranger attended the Indiana law enforcement academy or the law enforcement academy in another state;

(B) graduated from the Indiana law enforcement academy or a comparable law enforcement academy in another state; and

(C) is employed by the parks department of a city having a population of more than one hundred twenty thousand (120,000) but less than one hundred fifty thousand (150,000);

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(5) a full-time fully paid firefighter who is covered by this chapter before the effective date of consolidation and becomes a member of the fire department of a consolidated city under IC 36-3-1-6.1 ~~provided that~~ **or IC 36-3-1-6.3; however**, the firefighter's service as a member of the fire department of a consolidated city is considered active service under this chapter;

(6) except as otherwise provided, a full-time fully paid firefighter who is hired or rehired after the effective date of the consolidation by a consolidated fire department established under IC 36-3-1-6.1;

(7) a full-time police officer who is covered by this chapter before the effective date of consolidation and becomes a member of the consolidated law enforcement department as part of the consolidation under IC 36-3-1-5.1, provided that the officer's service as a member of the consolidated law enforcement department is considered active service under this chapter; and
(8) except as otherwise provided, a full-time police officer who is hired or rehired after the effective date of the consolidation by a consolidated law enforcement department established under IC 36-3-1-5.1;

except as provided by section 7 of this chapter.

SECTION 211. IC 36-8-8-2.1 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 2.1. (a) As used in this chapter, "local board" means the following:

(1) For a unit that established a 1925 fund for its police officers, the local board described in IC 36-8-6-2.

(2) **Except as provided in subdivision (3)**, for a unit that established a 1937 fund for its firefighters, the local board described in IC 36-8-7-3.

(3) For a unit that established a 1937 fund for its firefighters and consolidates its fire department into the fire department of a consolidated city under IC 36-3-1-6.1 or IC 36-3-1-6.3:

(A) before the effective date of the consolidation, the local board described in IC 36-8-7-3; and

(B) on and after the effective date of the consolidation, the local board of the consolidated city established under IC 36-8-7-3.

~~(4)~~ **(4)** For a consolidated city that established a 1953 fund for its police officers, the local board described in IC 36-8-7.5-2.

~~(5)~~ **(5)** For a unit, other than a consolidated city, that did not establish a 1925 fund for its police officers or a 1937 fund for its firefighters, the local board described in subsection (b) or (c).

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(b) If a unit did not establish a 1925 fund for its police officers, a local board shall be composed in the same manner described in IC 36-8-6-2(b). However, if there is not a retired member of the department, no one shall be appointed to that position until such time as there is a retired member.

(c) **Except as provided in subsection (d)**, if a unit did not establish a 1937 fund for its firefighters, a local board shall be composed in the same manner described in IC 36-8-7-3(b). However, if there is not a retired member of the department, no one shall be appointed to that position until such time as there is a retired member.

(d) If a unit located in a county containing a consolidated city did not establish a 1937 fund for its firefighters and consolidates its fire department into the fire department of the consolidated city under IC 36-3-1-6.1 or IC 36-3-1-6.3, the local board is:

(1) before the effective date of the consolidation, the local board described in IC 36-8-7-3; and

(2) on and after the effective date of the consolidation, the local board of the consolidated city established under IC 36-8-7-3.

SECTION 212. IC 36-8-8-7, AS AMENDED BY P.L.1-2006, SECTION 575, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 7. (a) Except as provided in subsections (d), (e), (f), (g), (h), (k), (l), and (m):

(1) a police officer; or

(2) a firefighter;

who is less than thirty-six (36) years of age and who passes the baseline statewide physical and mental examinations required under section 19 of this chapter shall be a member of the 1977 fund and is not a member of the 1925 fund, the 1937 fund, or the 1953 fund.

(b) A police officer or firefighter with service before May 1, 1977, who is hired or rehired after April 30, 1977, may receive credit under this chapter for service as a police officer or firefighter prior to entry into the 1977 fund if the employer who rehires the police officer or firefighter chooses to contribute to the 1977 fund the amount necessary to amortize the police officer's or firefighter's prior service liability over a period of not more than forty (40) years, the amount and the period to be determined by the PERF board. If the employer chooses to make the contributions, the police officer or firefighter is entitled to receive credit for the police officer's or firefighter's prior years of service without making contributions to the 1977 fund for that prior service. In no event may a police officer or firefighter receive credit for prior years of service if the police officer or firefighter is receiving a benefit or is

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entitled to receive a benefit in the future from any other public pension plan with respect to the prior years of service.

(c) Except as provided in section 18 of this chapter, a police officer or firefighter is entitled to credit for all years of service after April 30, 1977, with the police or fire department of an employer covered by this chapter.

(d) A police officer or firefighter with twenty (20) years of service does not become a member of the 1977 fund and is not covered by this chapter, if the police officer or firefighter:

(1) was hired before May 1, 1977;

(2) did not convert under IC 19-1-17.8-7 or IC 19-1-36.5-7 (both of which were repealed September 1, 1981); and

(3) is rehired after April 30, 1977, by the same employer.

(e) A police officer or firefighter does not become a member of the 1977 fund and is not covered by this chapter if the police officer or firefighter:

(1) was hired before May 1, 1977;

(2) did not convert under IC 19-1-17.8-7 or IC 19-1-36.5-7 (both of which were repealed September 1, 1981);

(3) was rehired after April 30, 1977, but before February 1, 1979; and

(4) was made, before February 1, 1979, a member of a 1925, 1937, or 1953 fund.

(f) A police officer or firefighter does not become a member of the 1977 fund and is not covered by this chapter if the police officer or firefighter:

(1) was hired by the police or fire department of a unit before May 1, 1977;

(2) did not convert under IC 19-1-17.8-7 or IC 19-1-36.5-7 (both of which were repealed September 1, 1981);

(3) is rehired by the police or fire department of another unit after December 31, 1981; and

(4) is made, by the fiscal body of the other unit after December 31, 1981, a member of a 1925, 1937, or 1953 fund of the other unit.

If the police officer or firefighter is made a member of a 1925, 1937, or 1953 fund, the police officer or firefighter is entitled to receive credit for all the police officer's or firefighter's years of service, including years before January 1, 1982.

(g) As used in this subsection, "emergency medical services" and "emergency medical technician" have the meanings set forth in IC 16-18-2-110 and IC 16-18-2-112. A firefighter who:

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1 (1) is employed by a unit that is participating in the 1977 fund;
 2 (2) was employed as an emergency medical technician by a
 3 political subdivision wholly or partially within the department's
 4 jurisdiction;
 5 (3) was a member of the public employees' retirement fund during
 6 the employment described in subdivision (2); and
 7 (4) ceased employment with the political subdivision and was
 8 hired by the unit's fire department due to the reorganization of
 9 emergency medical services within the department's jurisdiction;
 10 shall participate in the 1977 fund. A firefighter who participates in the
 11 1977 fund under this subsection is subject to sections 18 and 21 of this
 12 chapter.

13 (h) A police officer or firefighter does not become a member of the
 14 1977 fund and is not covered by this chapter if the individual was
 15 appointed as:

16 (1) a fire chief under a waiver under IC 36-8-4-6(c); or
 17 (2) a police chief under a waiver under IC 36-8-4-6.5(c);
 18 unless the executive of the unit requests that the 1977 fund accept the
 19 individual in the 1977 fund and the individual previously was a
 20 member of the 1977 fund.

21 (i) A police matron hired or rehired after April 30, 1977, and before
 22 July 1, 1996, who is a member of a police department in a second or
 23 third class city on March 31, 1996, is a member of the 1977 fund.

24 (j) A park ranger who:
 25 (1) completed at least the number of weeks of training at the
 26 Indiana law enforcement academy or a comparable law
 27 enforcement academy in another state that were required at the
 28 time the park ranger attended the Indiana law enforcement
 29 academy or the law enforcement academy in another state;
 30 (2) graduated from the Indiana law enforcement academy or a
 31 comparable law enforcement academy in another state; and
 32 (3) is employed by the parks department of a city having a
 33 population of more than one hundred twenty thousand (120,000)
 34 but less than one hundred fifty thousand (150,000);
 35 is a member of the fund.

36 (k) Notwithstanding any other provision of this chapter, a police
 37 officer or firefighter:

38 (1) who is a member of the 1977 fund before a consolidation
 39 under IC 36-3-1-5.1 or IC 36-3-1-6.1;
 40 (2) whose employer is consolidated into the consolidated law
 41 enforcement department or the fire department of a consolidated
 42 city under IC 36-3-1-5.1 or IC 36-3-1-6.1; and

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(3) who, after the consolidation, becomes an employee of the consolidated law enforcement department or the consolidated fire department under IC 36-3-1-5.1 or IC 36-3-1-6.1; is a member of the 1977 fund without meeting the requirements under sections 19 and 21 of this chapter.

(l) Notwithstanding any other provision of this chapter, if:

(1) before a consolidation under IC 8-22-3-11.6, a police officer or firefighter provides law enforcement services or fire protection services for an entity in a consolidated city;

(2) the provision of those services is consolidated into the **consolidated** law enforcement department or fire department of a consolidated city **under IC 36-3-1-5.1 or IC 36-3-1-6.1**; and

(3) after the consolidation, the police officer or firefighter becomes an employee of the consolidated law enforcement department or the consolidated fire department under IC 8-22-3-11.6;

the police officer or firefighter is a member of the 1977 fund without meeting the requirements under sections 19 and 21 of this chapter.

(m) A police officer or firefighter who is a member of the 1977 fund under subsection (k) or (l):

(1) may not be:

~~(1)~~ (A) retired for purposes of section 10 of this chapter; or

~~(2)~~ (B) disabled for purposes of section 12 of this chapter;

solely because of a change in employer under the consolidation; **and**

(2) shall receive credit for all years of service as a member of the 1977 fund before the consolidation described in subsection (k) or (l).

SECTION 213. IC 36-9-11.1-11, AS AMENDED BY P.L.219-2007, SECTION 143, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 11. (a) All property of every kind, including air rights, acquired for off-street parking purposes, and all its funds and receipts, are exempt from taxation for all purposes. When any real property is acquired by the consolidated city, the county auditor shall, upon certification of that fact by the board, cancel all taxes then a lien. The certificate of the board must specifically describe the real property, including air rights, and the purpose for which acquired.

(b) A lessee of the city may not be assessed any tax upon any land, air rights, or improvements leased from the city, but the separate leasehold interest has the same status as leases on taxable real property, notwithstanding any other law. ~~Except as provided in subsection (c);~~

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Whenever the city sells any such property to anyone for private use, the property becomes liable for all taxes after that, as other property is so liable and is assessed, and the board shall report all such sales to the township assessor, **or the county assessor if there is no township assessor for the township**, who shall cause the property to be upon the proper tax records.

(c) If the duties of the township assessor have been transferred to the county assessor as described in IC 6-1.1-1-24, a reference to the township assessor in this section is considered to be a reference to the county assessor.

SECTION 214. THE FOLLOWING ARE REPEALED [EFFECTIVE JANUARY 1, 2011]: IC 3-8-1-30; IC 3-8-1-31; IC 3-13-10-5; IC 33-34; IC 33-41-1-7.

SECTION 215. [EFFECTIVE JULY 1, 2008] **The general assembly finds the following:**

(1) **A consolidated city faces unique budget challenges due to a high demand for services combined with the large number of tax exempt properties located in a consolidated city as the seat of state government, home to several institutions of higher education, and home to numerous national, state, and regional nonprofit corporations.**

(2) **By virtue of its size and population density, a consolidated city has unique overlapping territories of county, city, and township government and an absence of unincorporated areas within its county.**

(3) **By virtue of its size, population, and absence of unincorporated areas, development extends to and across the boundaries of the contiguous governmental territories located within a county having a consolidated city, thus giving less meaning to boundaries of the governmental territories located within the county.**

(4) **By virtue of its size, population, absence of unincorporated areas, overlapping territories, and development to and across the boundaries of contiguous governmental territories, there is less need for differentiation of local governmental services within the separate governmental territories located within a county having a consolidated city, but rather the local governmental service needs are similar and more uniform within and across a county having a consolidated city.**

(5) **The provision of local governmental services by multiple governmental entities with overlapping territories, and by governmental entities with contiguous territories with less**

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1 meaningful boundaries, results in disparate levels of local
2 governmental services within a county having a consolidated
3 city and results in the inefficient and poor use of taxpayer
4 dollars.

5 (6) As the state capital and a center for professional sporting
6 events, tourism, and culture in central Indiana, the
7 consolidated city faces unique demands for protecting
8 governmental property and securing the safety of large
9 numbers of residents and visitors, which require innovative
10 approaches to public safety resources.

11 (7) If public safety resources are consolidated, residual
12 services provided by townships are limited and can more
13 effectively and uniformly be performed through consolidation
14 at the city or county level.

15 (8) Substantial operational efficiencies, reduction of
16 administrative costs, and economies of scale may be obtained
17 in a consolidated city through consolidation of certain county,
18 city, and township services and operations.

19 (9) Consolidation of certain county, city, and township
20 services and operations in the consolidated city will serve the
21 public purpose by allowing the consolidated city to:

22 (A) eliminate duplicative services;

23 (B) provide better coordinated and more uniform delivery
24 of local governmental services;

25 (C) provide more unified tax rates; and

26 (D) allow local governmental services to be provided more
27 efficiently and at a lower cost than without consolidation.

28 (10) Efficient and fiscally responsible operation of local
29 government benefits the health and welfare of the citizens of
30 a consolidated city and is of public utility and benefit.

31 (11) The public purpose of this act is to provide a consolidated
32 city with the means to perform essential governmental
33 services for its citizens in an effective, efficient, and fiscally
34 responsible manner.

35 SECTION 216. [EFFECTIVE JULY 1, 2008] (a) Any case pending
36 in a township small claims court established under IC 33-34, as
37 repealed by this act, after the close of business on December 31,
38 2010, is transferred on January 1, 2011, to the Marion superior
39 court. A case transferred under this SECTION shall be treated as
40 if the case were filed in the Marion superior court.

41 (b) On January 1, 2011, all property and obligations of a
42 township small claims court established under IC 33-34, as

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repealed by this act, become the property and obligations of the Marion superior court.

(c) This SECTION expires January 2, 2011.

SECTION 217. [EFFECTIVE JULY 1, 2008] (a) Notwithstanding the amendment and repeal by this act of provisions in IC 33-33-49 and IC 33-34, the term of:

(1) a judge in office in; or

(2) a constable of;

a township small claims court established under IC 33-34, as repealed by this act, does not terminate until the date the term would have terminated under the law in effect on July 1, 2008.

(b) This SECTION expires January 1, 2011.

SECTION 218. [EFFECTIVE JULY 1, 2008] (a) The governor shall appoint four (4) persons under IC 3-13-6-1(f) to serve as the thirty-seventh, thirty-eighth, thirty-ninth, and fortieth judges of the Marion superior court added by IC 33-33-49-6, as amended by this act. Not more than two (2) persons appointed as judges under this subsection may be members of the same political party. The term of a judge appointed under this subsection begins January 1, 2011, and ends December 31, 2014.

(b) The initial elections of the thirty-seventh, thirty-eighth, thirty-ninth, and fortieth judges of the Marion superior court added by IC 33-33-49-6, as amended by this act, shall be held at the general election on November 4, 2014, for terms beginning January 1, 2015, and ending December 31, 2020. At the primary election held in 2014, a political party may nominate not more than ten (10) candidates for judge of the court. Other candidates may qualify under IC 3-8-6 to be voted on at the general election. The candidates shall be voted on at the general election. At the 2014 general election, persons eligible to vote at the general election may vote for twenty (20) candidates for judge of the court.

(c) This act may not be construed to affect the term of any judge serving on the Marion superior court on July 1, 2008.

(d) This SECTION expires January 2, 2015.

SECTION 219. [EFFECTIVE JULY 1, 2008] (a) Each elected township assessor whose office is abolished under IC 36-6-1.1-2, as added by this act, shall organize the records of the township assessor's office relating to the assessment of tangible property in a manner prescribed by the department of local government finance and transfer the records to the county assessor as directed by the department of local government finance. The department of local government finance shall, before January 1, 2011, establish

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1 a procedure and schedule for the transfer of the records.

2 (b) The assessors shall assist each other and coordinate their
3 efforts to:

4 (1) ensure an orderly transfer of all township assessor records
5 to the county assessor; and

6 (2) provide for an uninterrupted and professional transition
7 of the property assessment functions from the township
8 assessor to the county assessor consistent with the directions
9 of the department of local government finance and this act.

10 (c) This SECTION expires January 1, 2013.

11 SECTION 220. [EFFECTIVE JULY 1, 2008] (a) This act does not
12 affect any assessment, assessment appeal, or other official action
13 of a township assessor made before a township assessor's office is
14 abolished under IC 36-6-1.1-2, as added by this act. Any
15 assessment, assessment appeal, or other official action made by the
16 township assessor within the scope of the township assessor's
17 official duties under IC 6-1.1 or IC 36-6-5 before the township
18 assessor's office is abolished shall be considered as having been
19 made by the county assessor.

20 (b) This act does not affect any pending action against, or the
21 rights of any party that may possess a legal claim against, a
22 township assessor that is not described in subsection (a).

23 (c) This SECTION expires January 1, 2013.

24 SECTION 221. [EFFECTIVE JULY 1, 2008] (a) This SECTION
25 applies only to a county containing a consolidated city.

26 (b) Notwithstanding IC 3-10-1-19, as amended by this act, the
27 county election board shall not place the office of county assessor
28 on the ballot at the 2010 primary election.

29 (c) Notwithstanding IC 3-10-2-13, as amended by this act, the
30 county election board shall not place the office of county assessor
31 on the 2010 general election ballot.

32 (d) Before January 1, 2011, the executive of the consolidated city
33 shall appoint an individual to be the county assessor under
34 IC 36-2-15-2.5, as added by this act, beginning January 1, 2011.

35 (e) This SECTION expires January 1, 2012.

36 SECTION 222. [EFFECTIVE JULY 1, 2008] (a) The legislative
37 services agency shall prepare legislation for introduction in the
38 2009 regular session of the general assembly to organize and
39 correct statutes affected by this act, if necessary.

40 (b) This SECTION expires July 1, 2009.

41 SECTION 223. An emergency is declared for this act.

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